# 2021

# CUMULATIVE SUPPLEMENT

TO

# MISSISSIPPI CODE

## 1972 ANNOTATED

**Issued September 2021**

CONTAINING PERMANENT PUBLIC STATUTES OF MISSISSIPPI
ENACTED THROUGH THE 2021 REGULAR SESSION
OF THE LEGISLATURE

PUBLISHED BY AUTHORITY OF
THE LEGISLATURE

SUPPLEMENTING

# Volume 8A

Title 27 (Chapter 19)

## (As Revised 2017)

For latest statutes or assistance call 1-800-833-9844

By the Editorial Staff of the Publisher

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## User's Guide

In order to assist both the legal profession and the layman in obtaining the maximum benefit from the Mississippi Code of 1972 Annotated, a User's Guide has been included in the main volume. This guide contains comments and information on the many features found within the Code intended to increase the usefulness of the Code to the user.

# PUBLISHER'S FOREWORD

## Statutes

The 2021 Supplement to the Mississippi Code of 1972 Annotated reflects the statute law of Mississippi as amended by the Mississippi Legislature through the end of the 2021 Regular Legislative Session.

## Annotations

Case annotations are included based on decisions of the State and federal courts in cases arising in Mississippi. Annotations to collateral research references are also included.

To better serve our customers by making our annotations more current, LexisNexis has changed the sources that are read to create annotations for this publication. Rather than waiting for cases to appear in printed reporters, we now read court decisions as they are released by the courts. A consequence of this more current reading of cases, as they are posted online on LexisNexis, is that the most recent cases annotated may not yet have print reporter citations. These will be provided, as they become available, through later publications.

This publication contains annotations taken from decisions of the Mississippi Supreme Court and the Court of Appeals and decisions of the appropriate federal courts. These cases will be printed in the following reporters:

Southern Reporter, 3rd Series
United States Supreme Court Reports
Supreme Court Reporter
United States Supreme Court Reports, Lawyers' Edition, 2nd Series
Federal Reporter, 4th Series
Federal Supplement, 3rd Series
Federal Rules Decisions
Bankruptcy Reporter

Additionally, annotations have been taken from the following sources:

American Law Reports, 6th Series
American Law Reports, Federal 2nd
Mississippi College Law Review
Mississippi Law Journal

Finally, published opinions of the Attorney General and opinions of the Ethics Commission have been examined for annotations.

## Amendment Notes

Amendment notes detail how the new legislation affects existing sections.

## Editor's Notes

Editor's notes summarize subject matter and legislative history of repealed sections, provide information as to portions of legislative acts that have not been codified, or explain other pertinent information.

### Joint Legislative Committee Notes

Joint Legislative Committee notes explain codification decisions and corrections of Code errors made by the Mississippi Joint Legislative Committee on Compilation, Revision, and Publication of Legislation.

### Tables

The Statutory Tables volume adds tables showing disposition of legislative acts through the 2021 Regular Session.

### Index

The comprehensive Index to the Mississippi Code of 1972 Annotated is replaced annually, and we welcome customer suggestions. The foreword to the Index explains our indexing principles, suggests guidelines for successful index research, and provides methods for contacting indexers.

### Acknowledgements

The publisher wishes to acknowledge the cooperation and assistance rendered by the Mississippi Joint Legislative Committee on Compilation, Revision, and Publication of Legislation, as well as the offices of the Attorney General and Secretary of State, in the preparation of this supplement.

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September 2021

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# SCHEDULE OF NEW SECTIONS

Added in this Supplement

SEC.

## TITLE 27. TAXATION AND FINANCE

## CHAPTER 19. Motor Vehicle Privilege and Excise Taxes

### ARTICLE 1. MOTOR VEHICLE PRIVILEGE TAXES

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27-19-56.452. Special license tags or plates; Blue Mountain College supporter.
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27-19-56.455. Special license tags or plates; American Federation of Teachers supporter.
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27-19-56.465. Special license tags or plates; recipient of the Combat Action Ribbon.
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27-19-56.467. Special license tags or plates; historical license plate for antique motorcycle.
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27-19-56.470. Special license tags or plates; Jefferson Davis County School District supporter.
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27-19-56.472. Special license tags or plates; Mississippi Kidney Foundation supporter.
27-19-56.473. Special license tags or plates; Mississippi Faculty Association of Community and Junior Colleges supporter.
27-19-56.474. Special license tags or plates; Mississippi Sweet Potato Council supporter.
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27-19-56.476. Special license tags or plates; Ingalls Shipbuilding, supporter.

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27-19-56.478. Special license tags or plates; Starkville High School supporter.
27-19-56.479. Special license tags or plates; Camp Pioneer, Inc., supporter.
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27-19-56.481. Special license tags or plates; Columbus High School supporter.
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27-19-56.485. Special license tags or plates; Moss Point School District supporter.
27-19-56.486. Special license tags or plates; Mississippi Book Festival supporter.
27-19-56.487. Special license tags or plates; North Panola School District supporter.
27-19-56.488. Special license tags or plates; Holly Springs Separate School District supporter.
27-19-56.489. Special license tags or plates; display of the words ‘Dixie National Livestock Show and Rodeo.
27-19-56.490. Special license tags or plates; display of the Stennis Flag.
27-19-56.527. Special license tags or plates; Mississippi Theatre Association, Inc., supporter.
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27-19-56.529. Special license tags or plates; Indianola Academy supporter.
27-19-56.530. ‘Special license tags or plates; Humphreys County High School supporter.
27-19-56.531. Special license tags or plates; Sigma Gamma Rho Sorority supporter.
27-19-56.532. Special license tags or plates; Desert of Mississippi Shriners and Daughters AEAONMS, PHA, supporter.
27-19-56.533. Special license tags or plates; Children’s Tumor Foundation supporter.
27-19-56.534. Special license tags or plates; display of the word “judiciary” for serving or retired state or federal judges.
27-19-56.535. Special license tags or plates; Wildlife Mississippi supporter.
27-19-56.536. Special license tags or plates; Cedarhill Animal Sanctuary supporter.
27-19-56.537. Special license tags or plates; South Pike School District supporter.
27-19-56.538. Special license tags or plates; Picayune Maroon Tide Touchdown Club supporter.
27-19-56.539. Special license tags or plates; Mississippi Wildlife Federation supporter.
27-19-56.540. Special license tags or plates; Foundation for Moral Law supporter.

# MISSISSIPPI CODE
# 1972
# ANNOTATED

## VOLUME EIGHT A

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## TITLE 27.

## TAXATION AND FINANCE

Chapter 19. Motor Vehicle Privilege and Excise Taxes. ....... 27-19-1

## CHAPTER 19.

## MOTOR VEHICLE PRIVILEGE AND EXCISE TAXES

Article 1. Motor Vehicle Privilege Taxes. ............................... 27-19-1

## ARTICLE 1.

## MOTOR VEHICLE PRIVILEGE TAXES.

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27-19-56.311. Special license tags or plates; Biggersville High School supporter.
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27-19-56.314. Special license tags or plates; MIND Center at the University of Mississippi Medical Center supporter.
27-19-56.315. Special license tags or plates; Juvenile Diabetes Research Foundation supporter.
27-19-56.322. Special license tags or plates; oil and gas industry supporter.
27-19-56.331. Special license tags or plates; Palmer Home for Children supporter.
27-19-56.342. Special license tags or plates; Callaway High School supporter.
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27-19-56.371. Special license tags or plates; enrolled member or descendant of the Mississippi Band of Choctaw Indians.

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27-19-56.430. Special license tags or plates; Murrah High School Alumni Association supporter.
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27-19-56.452. Special license tags or plates; Blue Mountain College supporter.
27-19-56.453. Special license tags or plates; Order of the Eastern Star in Hinds County, Mississippi, supporter.
27-19-56.454. Special license tags or plates; "Maurice F. Lucas, Sr., Grand Chapter of the Eastern Star, Prince Hall Affiliated, member.".
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27-19-56.489. Special license tags or plates; display of the words “Dixie National Livestock Show and Rodeo.”.
27-19-56.490. Special license tags or plates; display of the Mississippi state flag.
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27-19-56.495. Special license tags or plates; Tupelo Children’s Mansion supporter.
27-19-56.496. Special license tags or plates; Excel By 5 supporter.
27-19-56.497. Special license tags or plates; Camp Sunshine supporter.
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27-19-56.499. Special license tags or plates; Sunflower County Ministerial Alliance Counseling Services (SCMACS), Inc., supporter.
27-19-56.500. Special license tags or plates; Mississippi Lupus Foundation supporter.
27-19-56.501. Special license tags or plates; Bogue Chitto Strong Monument supporter.
27-19-56.502. Special license tags or plates; Louisiana State University 2019 National Champions supporter.
27-19-56.503. Special license tags or plates; Thomas E. Edwards High School (formerly Ruleville Central High School) supporter.
27-19-56.504. Special license tags or plates; Lewisburg High School supporter.
27-19-56.505. Special license tags or plates; supporter of the former Utica High School.
27-19-56.506. Special license tags or plates; supporter of the former Hinds Agricultural High School.
27-19-56.507. Special license tags or plates; supporter of the former Utica Junior College.
27-19-56.508. Special license tags or plates; Walnut High School supporter.
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27-19-56.512. Special license tags or plates; Blue Mountain High School supporter.
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27-19-56.514. Special license tags or plates; East Union School supporter.
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27-19-56.523. Special license tags or plates; Mississippi State Parks supporter.
27-19-56.524. Special license tags or plates; Mississippians who are honorably discharged veterans who served in the U. S. Armed Forces at various times, recipients of certain medals, members of Gold Star families.
27-19-56.525. Special license tags or plates; Mississippi Trotting Association supporter.
27-19-56.526. Special license tags or plates; Poplarville High School supporter.
27-19-56.527. Special license tags or plates; Mississippi Theatre Association, Inc., supporter.
27-19-56.528. Special license tags or plates; 82 Strong supporter.
27-19-56.529. Special license tags or plates; Indianola Academy supporter.
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27-19-81. Registration of vehicle in excess of weight limits; excess weight permits; excess size permits [Subsection (4) repealed effective July 1, 2023].
27-19-89. Penalty for failure to obtain permit.
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27-19-155. Purchase of license tags or plates by commission; disposition of proceeds of sale generally.
27-19-179. Department of Revenue License Tag Acquisition Fund; use of fund monies; certain unexpended amounts lapse into State General Fund.

## § 27-19-3. Definitions.

(a) The following words and phrases when used in this article for the purpose of this article have the meanings respectively ascribed to them in this section, except in those instances where the context clearly describes and indicates a different meaning:

(1) "Vehicle" means every device in, upon or by which any person or property is or may be transported or drawn upon a public highway, except devices moved by muscular power or used exclusively upon stationary rails or tracks.

(2) "Commercial vehicle" means every vehicle used or operated upon the public roads, highways or bridges in connection with any business function.

(3) "Motor vehicle" means every vehicle as defined in this section which is self-propelled, including trackless street or trolley cars. The term "motor vehicle" shall not include electric bicycles or electric personal assistive mobility devices as defined in Section 63-3-103, or golf carts or low-speed vehicles as defined in Section 63-32-1.

(4) "Tractor" means every vehicle designed, constructed or used for drawing other vehicles.

(5) "Motorcycle" means every vehicle designed to travel on not more than three (3) wheels in contact with the ground, except electric bicycles and vehicles included within the term "tractor" as herein classified and defined.

(6) "Truck tractor" means every motor vehicle designed and used for drawing other vehicles and so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn and has a gross vehicle weight (GVW) in excess of ten thousand (10,000) pounds.

(7) "Trailer" means every vehicle without motive power, designed to carry property or passengers wholly on its structure and which is drawn by a motor vehicle.

(8) "Semitrailer" means every vehicle (of the trailer type) so designed and used in conjunction with a truck tractor.

(9) "Foreign vehicle" means every motor vehicle, trailer or semitrailer, which shall be brought into the state otherwise than by or through a manufacturer or dealer for resale and which has not been registered in this state.

(10) "Pneumatic tires" means all tires inflated with compressed air.

(11) "Solid rubber tires" means every tire made of rubber other than pneumatic tires.

(12) "Solid tires" means all tires, the surface of which in contact with the highway is wholly or partly of metal or other hard, nonresilient material.

(13) "Person" means every natural person, firm, copartnership, corporation, joint-stock or other association or organization.

(14) "Owner" means a person who holds the legal title of a vehicle or in the event a vehicle is the subject of an agreement for the conditional sale, lease or transfer of the possession, the person with the right of purchase upon performance of conditions stated in the agreement, and with an immediate right of possession vested in the conditional vendee, lessee, possessor or in the event such or similar transaction is had by means of a mortgage, and the mortgagor of a vehicle is entitled to possession, then such conditional vendee, lessee, possessor or mortgagor shall be deemed the owner for the purposes of this article.

(15) "School bus" means every motor vehicle engaged solely in transporting school children or school children and teachers to and from schools; however, such vehicles may transport passengers on weekends and legal holidays and during summer months between the terms of school for

compensation when the transportation of passengers is over a route of which not more than fifty percent (50%) traverses the route of a common carrier of passengers by motor vehicle and when no passengers are picked up on the route of any such carrier.

(16) "Dealer" means every person engaged regularly in the business of buying, selling or exchanging motor vehicles, trailers, semitrailers, trucks, tractors or other character of commercial or industrial motor vehicles in this state, and having an established place of business in this state.

(17) "Highway" means and includes every way or place of whatever nature, including public roads, streets and alleys of this state generally open to the use of the public or to be opened or reopened to the use of the public for the purpose of vehicular travel, and notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance or repair.

(18) "State Tax Commission," "commission" or "department" means the Commissioner of Revenue of the Department of Revenue of this state, acting directly or through his duly authorized officers, agents, representatives and employees.

(19) "Common carrier by motor vehicle" means any person who or which undertakes, whether directly or by a lease or any other arrangement, to transport passengers or property or any class or classes of property for the general public in interstate or intrastate commerce on the public highways of this state by motor vehicles for compensation, whether over regular or irregular routes. The term "common carrier by motor vehicle" shall not include passenger buses operating within the corporate limits of a municipality in this state or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, and school buses as such. In addition, this definition shall not include taxicabs.

(20) "Contract carrier by motor vehicle" means any person who or which under the special and individual contract or agreements, and whether directly or by a lease or any other arrangement, transports passengers or property in interstate or intrastate commerce on the public highways of this state by motor vehicle for compensation. The term "contract carrier by motor vehicle" shall not include passenger buses operating wholly within the corporate limits of a municipality in this state or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, and school buses as such. In addition, this definition shall not include taxicabs.

(21) "Private commercial and noncommercial carrier of property by motor vehicle" means any person not included in the terms "common carrier by motor vehicle" or "contract carrier by motor vehicle," who or which transports in interstate or intrastate commerce on the public highways of this state by motor vehicle, property of which such person is the owner, lessee, or bailee, other than for hire. The term "private commercial and noncommercial carrier of private property by motor vehicle" shall not include passenger buses operated wholly within the corporate limits of a

municipality of this state, or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, and school buses as such. In addition, this definition shall not include taxicabs.

Haulers of fertilizer shall be classified as private commercial carriers of property by motor vehicle.

(22) "Private carrier of passengers" means all other passenger motor vehicle carriers not included in the above definitions. The term "private carrier of passengers" shall not include passenger buses operating wholly within the corporate limits of a municipality in this state, or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, and school buses as such. In addition, this definition shall not include taxicabs.

(23) "Operator" means any person, partnership, joint-stock company or corporation operating on the public highways of the state one or more motor vehicles as the beneficial owner or lessee.

(24) "Driver" means the person actually driving or operating such motor vehicle at any given time.

(25) "Private carrier of property" means any person transporting property on the highways of this state as defined below:

(i) Any person, or any employee of such person, transporting farm products, farm supplies, materials and/or equipment used in the growing or production of his own agricultural products in his own truck.

(ii) Any person transporting his own fish, including shellfish, in his own truck.

(iii) Any person, or any employee of such person, transporting unprocessed forest products, or timber harvesting equipment wherein ownership remains the same, in his own truck.

(26) "Taxicab" means any passenger motor vehicle for hire with a seating capacity not greater than ten (10) passengers. For purposes of this paragraph (26), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(27) "Passenger coach" means any passenger motor vehicle with a seating capacity greater than ten (10) passengers, operating wholly within the corporate limits of a municipality of this state or within five (5) miles of the corporate limits of the municipality, or motor vehicles substituted for abandoned electric railway systems in or between municipalities. For purposes of this paragraph (27), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(28) "Empty weight" means the actual weight of a vehicle including fixtures and equipment necessary for the transportation of load hauled or to be hauled.

(29) "Gross weight" means the empty weight of the vehicle, as defined herein, plus any load being transported or to be transported.

(30) "Ambulance and hearse" shall have the meaning generally ascribed to them. A hearse or funeral coach shall be classified as a light carrier of property, as defined in Section 27-51-101.

(31) "Regular seats" means each seat ordinarily and customarily used by one (1) passenger, including all temporary, emergency, and collapsible seats. Where any seats are not distinguished or separated by separate cushions and backs, a seat shall be counted for each eighteen (18) inches of space on such seats or major fraction thereof. In the case of a regular passenger-type automobile which is used as a common or contract carrier of passengers, three (3) seats shall be counted for the rear seat of such automobile and one (1) seat shall be counted for the front seat of such automobile.

(32) "Ton" means two thousand (2,000) pounds avoirdupois.

(33) "Bus" means any passenger vehicle with a seating capacity of more than ten (10) but shall not include "private carrier of passengers" and "school bus" as defined in paragraphs (15) and (22) of this section. For purposes of this paragraph (33), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(34) "Corporate fleet" means a group of two hundred (200) or more marked private carriers of passengers or light carriers of property, as defined in Section 27-51-101, trailers, semitrailers, or motor vehicles in excess of ten thousand (10,000) pounds gross vehicle weight, except for those vehicles registered for interstate travel, owned or leased on a long-term basis by a corporation or other legal entity. In order to be considered marked, the motor vehicle must have a name, trademark or logo located either on the sides or the rear of the vehicle in sharp contrast to the background, and of a size, shape and color that is legible during daylight hours from a distance of fifty (50) feet.

(35) "Individual fleet" means a group of five (5) or more private carriers of passengers or light carriers of property, as defined in Section 27-51-101, owned or leased by the same person and principally garaged in the same county.

(36) "Trailer fleet" means a group of fifty (50) or more utility trailers each with a gross vehicle weight of six thousand (6,000) pounds or less.

(b)(1) No lease shall be recognized under the provisions of this article unless it shall be in writing and shall fully define a bona fide relationship of lessor and lessee, signed by both parties, dated and be in the possession of the driver of the leased vehicle at all times.

(2) Leased vehicles shall be considered as domiciled at the place in the State of Mississippi from which they operate in interstate or intrastate commerce, and for the purposes of this article shall be considered as owned

by the lessee, who shall furnish all insurance on the vehicles and the driver of the vehicles shall be considered as an agent of the lessee for all purposes of this article.

**HISTORY: Codes, 1942, § 9352-02; Laws, 1938, ch. 148; Laws, 1940, ch. 163; Laws, 1946, ch. 266, § 2; Laws, 1948, ch. 271, § 1; Laws, 1950, ch. 474, § 1; Laws, 1958, chs. 489, 497; Laws, 1964, ch. 514; Laws, 1966, ch. 573, § 1; Laws, 1970, ch. 445, § 1; Laws, 1972, ch. 486, § 1; Laws, 1976, ch. 370, 1976; Laws, 1992, ch. 497, § 1; Laws, 1994, ch. 489, § 1; Laws, 1995, ch. 413, § 2; Laws, 1996, ch. 410, § 3; Laws, 1996, ch. 480, § 1; Laws, 1997, ch. 377, § 1; Laws, 2001, ch. 596, § 1; Laws, 2003, ch. 485, § 5; Laws, 2004, ch. 506, § 1; Laws, 2007, ch. 453, § 1; Laws, 2009, ch. 492, § 58; Laws, 2011, ch. 395, § 2, eff from and after July 1, 2011; Laws, 2021, ch. 355, § 4, eff from and after July 1, 2021; Laws, 2021, ch. 367, § 4, eff from and after passage (approved March 17, 2021).**

**Joint Legislative Committee Note —** Section 4 of Chapter 355, Laws of 2021, effective July 1, 2021 (approved March 17, 2021), amended this section. Section 4 of Chapter 367, Laws of 2021, effective from and after passage (approved March 17, 2021), also amended this section. As set out above, this section reflects the language of both amendments pursuant to Section 1-1-109 which gives the Joint Legislative Committee on Compilation, Revision, and Publication of Legislation authority to integrate amendments so that all versions of the same code section enacted within the same legislative session may become effective. The Joint Committee on Compilation, Revision, and Publication of Legislation ratified the integration of these amendments as consistent with the legislative intent at the August 20, 2021, meeting of the Committee.

**Amendment Notes —** The first 2021 amendment (ch. 355) added references to "electric bicycles" in (3) and (5); inserted "and" preceding "school buses" in (19), (20) and (21); and in (25), redesignated (a) through (c) as (i) through (iii).

The second 2021 amendment (ch. 367), effective March 17, 2021, in (3), added "or golf carts or low-speed vehicles as defined in Section 27-27-251"; added "and" preceding "school buses" in (20) and (21); and in (25), redesignated former (a) through (c) as (i) through (iii).

## § 27-19-11. Tax on carriers of property and on buses.

On each carrier of property, for each commercial motor vehicle, truck-tractor or road tractor, and on each bus, there is hereby levied an annual highway privilege tax in accordance with the following schedule, except that the gross vehicle weight of buses shall be the gross weight of the vehicle plus one hundred fifty (150) pounds per each regular seat.

RATE OF TAX

| GROSS WEIGHT OF VEHICLE NOT TO EXCEED IN POUNDS | COMMON AND CONTRACT CARRIERS OF PROPERTY | PRIVATE COMMERCIAL AND NONCOMMERCIAL CARRIERS OF PROPERTY | PRIVATE CARRIERS OF PROPERTY |
|---|---|---|---|
| 0000 - 6000 | $ 7.20 | $ 7.20 | $ 7.20 |
| 6001 - 10000 | 33.60 | 25.20 | 16.80 |
| 10001 - 16000 | 78.40 | 70.70 | 39.20 |

| | | | |
|---|---|---|---|
| 16001 - 20000 | 156.00 | 129.00 | 78.00 |
| 20001 - 26000 | 228.00 | 192.00 | 114.00 |
| 26001 - 30000 | 300.00 | 247.00 | 150.00 |
| 30001 - 36000 | 384.00 | 318.00 | 192.00 |
| 36001 - 40000 | 456.00 | 378.00 | 228.00 |
| 40001 - 42000 | 504.00 | 420.00 | 264.00 |
| 42001 - 44000 | 528.00 | 444.00 | 276.00 |
| 44001 - 46000 | 552.00 | 456.00 | 282.00 |
| 46001 - 48000 | 588.00 | 492.00 | 300.00 |
| 48001 - 50000 | 612.00 | 507.00 | 312.00 |
| 50001 - 52000 | 660.00 | 540.00 | 336.00 |
| 52001 - 54000 | 684.00 | 564.00 | 348.00 |
| 54001 - 56000 | 708.00 | 588.00 | 360.00 |
| 56001 - 58000 | 756.00 | 624.00 | 384.00 |
| 58001 - 60000 | 780.00 | 642.00 | 396.00 |
| 60001 - 62000 | 828.00 | 828.00 | 420.00 |
| 62001 - 64000 | 852.00 | 852.00 | 432.00 |
| 64001 - 66000 | 900.00 | 900.00 | 482.00 |
| 66001 - 68000 | 936.00 | 936.00 | 504.00 |
| 68001 - 70000 | 972.00 | 972.00 | 516.00 |
| 70001 - 72000 | 996.00 | 996.00 | 528.00 |
| 72001 - 74000 | 1,128.00 | 1,128.00 | 576.00 |
| 74001 - 76000 | 1,248.00 | 1,248.00 | 612.00 |
| 76001 - 78000 | 1,380.00 | 1,380.00 | 720.00 |
| 78001 - 80000 | 1,512.00 | 1,512.00 | 864.00 |
| 80001 - 84000 | 1,776.00 | 1,776.00 | 1,152.00 |

The purchase of the license tag exceeding 80,000 gross vehicle weight is limited to the transport of products as provided for harvest permits as defined in Section 27-19-81(4). Such license tag shall be a "HP" license tag with weight allowance printed on the cab card only.

In addition to the above levied annual highway privilege tax on vehicles with a gross weight exceeding ten thousand (10,000) pounds, there is levied and shall be collected an additional privilege tax in the amount of One Thousand Eight Hundred Seventy-five Dollars ($1,875.00) for each current or later year model vehicle based upon a licensed weight of eighty-four thousand (84,000) pounds. This additional privilege tax shall be reduced by the amount of One Hundred Seventy-five Dollars ($175.00) for each year of age to a minimum of Fifty Dollars ($50.00) and further reduced by the ratio of licensed weight to the maximum weight of eighty-four thousand (84,000) pounds. During the first year only, the privilege tax monies collected under the provisions of this paragraph shall be distributed to the various counties of the state on the basis of the ratio of the last year of annual ad valorem taxes collected by such counties on such vehicles to the total ad valorem taxes collected by all counties on such vehicles in the same year. In all subsequent years, the distribution to the counties shall be made on the basis of the ratio of the number of motor vehicles registered in excess of ten thousand (10,000) pounds, in each taxing district in each county, to the total number of such vehicles registered statewide. The counties shall then distribute these proceeds as they would if these collections were ad valorem taxes.

From the privilege tax monies collected under this section, Three Million Seven Hundred Thirty-two Thousand Four Hundred Three Dollars and Eleven Cents ($3,732,403.11) shall be earmarked and set aside to be apportioned and paid to the counties of the state in the manner provided by Section 27-19-159, Mississippi Code of 1972. Any excess privilege tax monies collected under this section shall be deposited into the State Highway Fund for the construction, maintenance and reconstruction of highways and roads of the State of Mississippi or the payment of interest and principal on bonds authorized by the 1972 Regular Session of the Legislature for construction and reconstruction of highways.

No privilege license shall be issued for any period of time for less than One Dollar ($1.00). Any person making application for the license tag under this section is required to sign an affidavit attesting to facts indicating the applicability of this section. Proof of purchase of valid harvest permit for the vehicle must be presented at time of purchase of the license tag.

The annual highway privilege tax imposed on operators engaged exclusively in the transportation of household goods shall be the same as the tax imposed upon private commercial carriers by this section. In determining the amount of privilege taxes due under the provisions of this section, there shall be allowed a maximum tolerance of five hundred (500) pounds on all classes of carriers except carriers of liquefied compressed gases and in the case of carriers of liquefied compressed gases there shall be allowed a maximum tolerance of two thousand (2,000) pounds.

Any owner or operator who operates a motor vehicle on the public highways, with a license tag attached to it which was issued for another or different vehicle, shall be liable for the privilege tax on said vehicle for twelve (12) months plus a penalty thereon of twenty-five percent (25%).

Carriers of property duly registered and licensed in another state and being used to transport farm harvesting machinery or equipment to and from a particular county in this state may, upon adoption of a resolution by the board of supervisors of the county where such machinery or equipment is being exclusively used in harvesting farm crops within the county, be exempt from the taxes herein levied when the resolution is filed with the Department of Revenue. However, the exemption shall not exceed a period of forty (40) days for any annual period without a second resolution of approval by the board of supervisors who shall have the authority to extend the exemption not to exceed an additional period of twenty (20) days during any annual period.

A private commercial carrier of property hauling interstate may purchase a common and contract carrier of property license plate at the prescribed fee to allow the carrier to lease on a one-way basis per trip without qualifying with the Public Service Commission.

**HISTORY: Codes, 1942, § 9352-06; Laws, 1938, chs. 119, 148; Laws, 1940, ch.**

**165; Laws, 1946, ch. 266, §§ 6-8; Laws, 1948, ch. 271, § 3; Laws, 1954, ch. 336, § 1; Laws, 1958, ch. 496; Laws, 1960, ch. 421; Laws, 1962, ch. 531; Laws, 1963, 1st Ex Sess ch. 23; Laws, 1966, ch. 574, § 1; Laws, 1972, ch. 486, § 2; Laws, 1973, ch. 495, § 2; Laws, 1974, ch. 575; Laws, 1979, ch. 386; Laws, 1981, ch. 309, § 2, ch. 366, § 1; Laws, 1983, ch. 460; Laws, 1984, ch. 382; Laws, 1987, ch. 322, § 21; Laws, 1992, ch. 497, § 3; Laws, 1993, ch. 496, § 1; Laws, 2001, ch. 596, § 2; Laws, 2004, ch. 354, § 1; Laws, 2004, ch. 506, § 2, eff from and after July 1, 2004; Laws, 2021, ch. 391, § 1, eff from and after July 1, 2021.**

**Amendment Notes** — The 2021 amendment, in the first paragraph, inserted "commercial"; in the table, added the entry for "80001-84000"; added the second paragraph; in the third paragraph, substituted "One Thousand Eight Hundred Seventy-five Dollars ($1,875.00)" for "One Thousand Three Hundred Fifty Dollars ($1,350.00)" and substituted "eighty-four thousand (84,000)" for "eighty thousand (80,000)" two times; in the fifth paragraph, added the last two sentences; and in the next-to-last paragraph, substituted "Department of Revenue" for "State Tax Commission."

## § 27-19-21. Additional annual tax on electric vehicles; "electric vehicles" defined.

(1) For the purposes of this section, the term "electric vehicle" means a vehicle that is powered solely by an electric motor drawing current from rechargeable batteries, fuel cells, or other portable sources of electrical current, is manufactured primarily for use on public streets, roads and highways, and is required to have a license tag under Section 27-19-1 et seq., for operation on public streets, roads and highways.

(2)(a) Subject to the provisions of this section, there is imposed an annual tax on each electric vehicle, which shall be in addition to any other taxes for which the vehicle is liable. The tax shall be paid to the county tax collector at the same time and in the same manner as the annual highway privilege tax is paid. The amount of the tax shall be One Hundred Fifty Dollars ($150.00). The tax shall not be imposed on an electric vehicle that is exempt from ad valorem taxation under Sections 27-19-53 and 27-51-41(2)(j).

(b) Beginning July 1, 2021, and each succeeding July 1 thereafter, the rate of the tax imposed under this section and in effect at the end of the preceding state fiscal year shall be adjusted by increasing the tax by a percentage amount equal to the United States inflation rate for the previous calendar year ending on December 31 as certified by the Department of Finance and Administration. The United States inflation rate for a calendar year shall be the Consumer Price Index for the calendar year for urban consumers as calculated by the Bureau of Labor Statistics of the United States Department of Labor. In adjusting the amount of the tax, amounts equal to or greater than Fifty Cents (50¢) shall be rounded to the next highest whole dollar.

(3) The tax collector shall have a special designation for electric vehicles in the vehicle records of the tax collector's office so that the owners of electric vehicles will be provided with the proper forms for paying the tax imposed by this section.

(4) The tax collector shall remit the proceeds of the tax collected under this section to the Department of Revenue, and the department shall apportion the proceeds of the tax among the various purposes specified in Section 27-5-101 for gasoline and diesel fuel taxes in the same proportion that those taxes were apportioned for those purposes during the previous state fiscal year and such funds shall be used solely for the repair and maintenance of roads, streets and bridges.

(5) The Department of Revenue shall have all of the power and authority that it has for enforcement of the motor vehicle privilege tax laws (Section 27-19-1 et seq.) to enforce the provisions of this section. The Commissioner of Revenue may adopt any rules or regulations that he deems necessary for the proper administration of this section.

**HISTORY: Laws, 2018, 1st Ex Sess, ch. 1, § 5, eff from and after October 1, 2018; Laws, 2020, ch. 463, § 6, eff from and after July 1, 2020.**

**Editor's Notes —** A former § 27-19-21 [Codes, 1942, § 9352-10; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 10; Laws, 1948, ch. 271, § 5. Repealed by Laws, 1992, ch. 497, § 20, eff from and after November 1, 1992] authorized the use of a truck tag on trailers or semi-trailers in certain instances for carriers of petroleum or other liquid or gaseous products.

Laws of 2018, 1st Extraordinary Session, ch. 1, §§ 14 and 15, effective from and after August 29, 2018, provide:

"SECTION 14. This act shall be known and may be cited as the Mississippi Infrastructure Modernization Act of 2018.

"SECTION 15. Sections 5 and 6 of this act shall take effect and be in force from and after October 1, 2018, the remainder of this act shall take effect and be in force from and after its passage."

**Amendment Notes —** The 2020 amendment, in (2)(a), added "Subject to the provisions of this section," and added the last sentence.

## § 27-19-23. Additional annual tax on hybrid vehicles; "hybrid vehicles" defined.

(1) For the purposes of this section, the term "hybrid vehicle" means a vehicle that utilizes more than one (1) form of onboard energy to achieve propulsion, is manufactured primarily for use on public streets, roads and highways, and is required to have a license tag under Section 27-19-1 et seq., for operation on public streets, roads and highways.

(2)(a) Subject to the provisions of this section, there is imposed an annual tax on each hybrid vehicle, which shall be in addition to any other taxes for which the vehicle is liable. The tax shall be paid to the county tax collector at the same time and in the same manner as the annual highway privilege tax is paid. The amount of the tax shall be Seventy-five Dollars ($75.00). The tax shall not be imposed on a hybrid vehicle that is exempt from ad valorem taxation under Sections 27-19-53 and 27-51-41(2)(j).

(b) Beginning July 1, 2021, and each succeeding July 1 thereafter, the rate of the tax imposed under this section and in effect at the end of the preceding state fiscal year shall be adjusted by increasing the tax by a percentage amount equal to the United States inflation rate for the previous calendar year ending on December 31 as certified by the Department of Finance and Administration. The United States inflation rate for a calendar year shall be the Consumer Price Index for the calendar year for urban consumers as calculated by the Bureau of Labor Statistics of the United States Department of Labor. In adjusting the amount of the tax, amounts equal to or greater than Fifty Cents (50¢) shall be rounded to the next highest whole dollar.

(3) The tax collector shall have a special designation for hybrid vehicles in the vehicle records of the tax collector's office so that the owners of hybrid vehicles will be provided with the proper forms for paying the tax imposed by this section.

(4) The tax collector shall remit the proceeds of the tax collected under this section to the Department of Revenue, and the department shall apportion the proceeds of the tax among the various purposes specified in Section 27-5-101 for gasoline and diesel fuel taxes in the same proportion that those taxes were apportioned for those purposes during the previous state fiscal year and such funds shall be used solely for the repair and maintenance of roads, streets and bridges.

(5) The Department of Revenue shall have all of the power and authority that it has for enforcement of the motor vehicle privilege tax laws (Section 27-19-1 et seq.) to enforce the provisions of this section. The Commissioner of Revenue may adopt any rules or regulations that he deems necessary for the proper administration of this section.

**HISTORY: Laws, 2018, 1st Ex Sess, ch. 1, § 6, eff from and after October 1, 2018; Laws, 2020, ch. 463, § 7, eff from and after July 1, 2020.**

**Editor's Notes —** A former § 27-19-23 [Codes, 1942, § 9352-11; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 11. Repealed by Laws, 1992, ch. 497, § 20, eff from and after November 1, 1992] provided for increased tax rates for vehicles using solid rubber, as opposed to pneumatic, tires.

Laws of 2018, 1st Extraordinary Session, ch. 1, §§ 14 and 15, effective from and after August 29, 2018, provide:

"SECTION 14. This act shall be known and may be cited as the Mississippi Infrastructure Modernization Act of 2018.

"SECTION 15. Sections 5 and 6 of this act shall take effect and be in force from and after October 1, 2018, the remainder of this act shall take effect and be in force from and after its passage."

**Amendment Notes —** The 2020 amendment, in (2)(a), added "Subject to the provisions of this section," and added the last sentence.

## § 27-19-31. License tags or plates and renewal license decals; issuance and duration; contents; fastening to vehicles; county designation on license tags; defaced tags and decals.

(1) The Department of Revenue is authorized and directed to establish and maintain a vehicle registration renewal system whereby the license tag

attached upon a motor vehicle or trailer may be issued for five (5) years with the approval of the License Tag Commission, except for motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, and motor vehicles in a fleet registered under Section 27-19-66, apportioned vehicles, rental and commercial trailers and buses, which shall be issued for a period of time determined by the Department of Revenue. During each intervening year of the period for which license tags are issued, the Department of Revenue shall issue up to two (2) license decals, in lieu of the license tags, the month and year in which the license tag expires shall be specified on one (1) of the decals so issued. Motor vehicles in a corporate fleet registered under Section 27-19-66, trailers in a fleet registered under Section 27-19-66.1, and apportioned vehicles shall not be issued decals specifying the month and year of expiration.

Any series of tags may be cancelled by the commissioner with the approval of the License Tag Commission and a new series of tags issued.

(2) The license decals issued in lieu of the license tags shall indicate the month and the last two (2) figures of the year for which such license shall expire. The license decals shall be attached to the license tag of the motor vehicle or trailer, and when so attached shall be deemed to be the license tag for the ensuing registration year. The month and year decal shall be attached in an upright position in the lower right corner of the license tag. Decals specifying the month and year of expiration shall not be required to be attached to license tags on motor vehicles in a corporate fleet registered under Section 27-19-66, trailers in a fleet registered under Section 27-19-66.1, or apportioned vehicles.

Except as otherwise provided in this paragraph, the registration year shall be a period of one (1) year commencing on the first day of the month following the month in which the vehicle was acquired. Beginning October 1, 1982, original registrations of motor vehicles, except motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, apportioned vehicles and buses, may be made and shall be prorated for a period of from six (6) to eleven (11) months according to regulations established by the Department of Revenue to reduce a disproportionate number of registrations for a particular month. Beginning July 1, 1995, original registrations and renewal registrations of motor vehicles in corporate fleets registered under Section 27-19-66, shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for corporate fleets established by the Department of Revenue. Beginning July 1, 2011, original registrations and renewal registrations of trailers in trailer fleets registered under Section 27-19-66.1 shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such trailers to coincide with the anniversary month for trailer fleets established by the Department of Revenue. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

Beginning July 1, 1996, original registrations and renewal registrations of motor vehicles in individual fleets registered under Section 27-19-66 shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for individual fleets established by the county tax collector. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

The Department of Revenue, with the approval of the License Tag Commission, shall so specify the area or areas on the license tag where the license decals shall be attached. The number of the license tag shall be written across its face, and the number of the tag shall represent the registration number; and upon all the tags for private passenger vehicles the word "MISSISSIPPI" shall be written across the top of the tag in capital letters sufficiently large to be easily read, but upon all other tags such word may be abbreviated. The number of the license tag shall not exceed seven (7) letters, numbers or a combination of such letters and numbers. Also, on all tags sold and issued, an appropriate place will be provided thereon to place license decals indicating the expiration date of the tag. For the purposes of this section and Section 27-19-32, Mississippi Code of 1972, the term "decal," "decals" or "license decal" shall mean a tab, sticker or other similar device attached to a license tag which validates same for a stated period of time. One (1) license tag and up to two (2) license decals shall be furnished for all vehicles and shall be fastened immovably twelve (12) inches or more above the ground, at the rear of the vehicle under or over the rear light, with the number in upright position so that it will be plainly visible and legible at all times, and at night at a distance of sixty (60) feet. In the case of tractors or other motor vehicles drawing or pulling trailers, semitrailers or farm implements, the tag shall be fastened upon such vehicle twelve (12) inches or more above the ground, upon the front or back of such vehicle, with the number in an upright position. Such license plate, all characters and any legally affixed decals shall not be defaced, covered or obstructed from view by any object, decal, sticker, paint, marking or license plate bracket or holder. Any person who defaces, covers or obstructs any portion of a license tag with any sticker, decoration, paint, marking, license plate bracket or holder or any other thing or device, in such a manner that the characters and any legally affixed decals on the tag cannot be read, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Twenty-five Dollars ($25.00). However, it shall not be unlawful for the county name to be partially or completely obstructed from view by any object, decal, sticker or license plate bracket or holder. Unless the license tag with current decals is fastened to the vehicle as herein provided, the said vehicle shall be regarded as operating without a license tag, and the owner or operator shall be liable for the penalties herein provided.

In addition to the above requirements, license tags for private passenger vehicles shall have a county designation thereon referencing the name of the county in which such vehicle is registered.

Law enforcement officers of this state shall remove from a motor vehicle or trailer any license tag and/or decals which are so defaced that proper identification cannot be reasonably made. The officer shall issue to the driver of such vehicle a tag permit which shall be valid for a period of five (5) days. Each person receiving such tag permit shall purchase, within five (5) days from the date of the issuance of the permit, a new tag and/or decals for the fee set forth in Section 27-19-37, Mississippi Code of 1972, for a substitute tag.

Any person who has a license tag or decals on a vehicle which may be so defaced that proper identification cannot be reasonably made may remove such and purchase another license tag and/or decals for the same fee required for a substitute tag. If any license tag shall deteriorate due to age so that identification cannot be reasonably made, the owner may surrender such tag to the issuing authority and be issued a new tag and like decals at no cost.

(3) The Department of Revenue is authorized to promulgate appropriate rules and regulations to govern the use and display of license decals and to publish a summary thereof which shall be available to state officials and the public upon request.

**HISTORY: Codes, 1930, § 5619; 1942, § 9352-15; Laws, 1926, ch. 120; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 15; Laws, 1950, ch. 479; Laws, 1956, ch 383, § 2; Laws, 1960, ch. 412; Laws, 1968, ch. 361, § 16; Laws, 1975, ch. 477, § 1; Laws, 1976, ch. 361, § 3; Laws, 1977, ch. 484, § 1; Laws, 1982, ch. 427, § 4; Laws, 1984, ch. 508, § 3; Laws, 1986, ch. 420, § 3; Laws, 1992, ch. 492, § 1; Laws, 1992, ch. 497, § 6; Laws, 1994, ch. 307, § 1; Laws, 1994, ch. 498, § 1; Laws, 1995, ch. 413, § 3; Laws, 1996, ch. 410, § 2; Laws, 2001, ch. 596, § 4; Laws, 2009, ch. 548, § 8; Laws, 2010, ch. 518, § 43; Laws, 2011, ch. 395, § 3; Laws, 2011, ch. 428, § 1, eff from and after July 1, 2011; Laws, 2021, ch. 344, § 1, eff from and after July 1, 2021.**

**Amendment Notes** — The 2021 amendment, in the last sentence of the first paragraph of (1), inserted "and apportioned vehicles" and made a related change; and in the first paragraph of (2), added "or apportioned vehicles" and made a related change at the end.

## § 27-19-44. Special license tags or plates.

(1) For any distinctive license tag or plate authorized by the Legislature from and after July 1, 2000, through June 30, 2002, or authorized by Sections 27-19-56.37 and 27-19-56.55, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (1) within two (2) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(2) Except as otherwise provided in subsection (1) of this section, for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2002, through June 30, 2007, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least two hundred (200) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase two hundred (200) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (2) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(3) Except as otherwise provided in this section, Section 27-19-56.56, Section 27-19-56.59, Section 27-19-56.94, Section 27-19-56.7 or Section 27-19-56.85, for any distinctive license tag or plate authorized or reauthorized by the Legislature from and after July 1, 2007, the following requirements must be met before the Department of Revenue may prepare or issue any such license tag or plate:

(a) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least three hundred (300) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase three hundred (300) of such license tags or plates.

(b) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of paragraph (a) of this subsection (3) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued. This paragraph (b) shall not apply to distinctive tags or plates issued under Section 27-19-56.154.

(4) Any distinctive license tag authorized under Sections 27-19-56.186, 27-19-56.203 and 27-19-56.315 must meet the requirements of this subsection before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (4) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(5) The distinctive license tags authorized under Section 27-19-56.108 must meet the requirements of this subsection before the Department of

Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least two hundred (200) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase two hundred (200) of such license tags or plates.

(6) If the organization or other entity for which the Legislature authorized the distinctive license tag or plate meets the requirements of subsection (1), (2), (3), (4) or (5) of this section, the Department of Revenue shall prepare and issue the distinctive license tag or plate.

(7) The Department of Revenue shall review the number of distinctive or special license tags or plates issued pursuant to this chapter during the period for the license tag or plate series. If the number of any distinctive or special license tag or plate issued pursuant to this chapter falls below one hundred (100) in the last year of the license tag or plate series, the distinctive or special license tag or plate shall be discontinued at the end of the period for the license tag or plate series.

(8) If a distinctive or special license tag or plate is discontinued under subsection (7) of this section, the organization or other entity for which the license tag or plate was discontinued may prepare a distinctive or special license tag or plate decal. The distinctive or special license tag or plate decal shall be of such size, color and design as may be agreed upon by the organization or other entity and the Department of Revenue. However, the Department of Revenue shall have final approval of the size, color and design of the decal. The distinctive or special license tag or plate decals shall be prepared and sold by the organization or other entity, and the proceeds derived from the sale of such decals shall be retained by the organization or other entity for any use deemed appropriate by the organization or other entity.

(9) The provisions of this section shall not apply to distinctive or special license tags or plates:

(a) Which are issued under Section 27-19-45, 27-19-46, 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5, 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13, 27-19-56.40, 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90, 27-19-56.125, 27-19-56.127, 27-19-56.137, 27-19-56.140, 27-19-56.162, 27-19-56.187, 27-19-56.199, 27-19-56.205, 27-19-56.239, 27-19-56.292, 27-19-56.318, 27-19-56.379, 27-19-56.425, 27-19-56.466, 27-19-56.489, 27-19-56.522 or 27-19-56.524.

(b) For which no additional fee is required to be paid.

**HISTORY: Laws, 2000, ch. 336, § 1; Laws, 2002, ch. 559, § 44; Laws, 2003, ch. 529, § 22; Laws, 2006, ch. 540, § 23; Laws, 2007, ch. 522, § 27; Laws, 2008, ch. 515, § 30; Laws, 2009, ch. 548, § 3; Laws, 2010, ch. 518, § 42; Laws, 2011, ch. 523, § 56; Laws, 2012, ch. 534, § 37; Laws, 2014, ch. 483, § 38, eff from and after July 1, 2014; Laws, 2018, ch. 432, § 16, eff from and after July 1, 2018; Laws, 2019, ch. 477, § 23, eff from and after July 1, 2019; Laws, 2020, ch. 457, § 63, eff from and after passage (approved July 8, 2020).**

**Joint Legislative Committee Note —** Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected an error in (9)(a) by deleting "Section" preceding "27-19-56.466" near the end of the list of sections. The Joint Committee ratified the correction at its August 12, 2019, meeting.

**Amendment Notes —** The 2018 amendment substituted "27-19-56.239, 27-19-56.292, 27-19-56.318, 27-19-56.379 or 27-19-56.466" for "Section 27-19-56.239, Sections 27-19-56.292 and 27-19-56.318 or Section 27-19-56.379."

The 2019 amendment inserted "or 27-19-56.489" and made a related change.

The 2020 amendment, effective July 8, 2020, in (9)(a), inserted "27-19-56.40," "27-19-56.140," "27-19-56.205," "27-19-56.425" and "27-19-56.522 or 27-19-56.524."

**Cross References —** Provisions of this section must be complied with before July 1, 2022, in order for a distinctive license tag displaying the emblem of public universities located in other states to be issued, see § 27-19-56.15.

Provisions of this section must be complied with before July 1, 2021, in order for a distinctive license tag in support of Rotary International to be issued, see § 27-19-56.108.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of Kossuth High School to be issued, see § 27-19-56.306.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of Corinth High School to be issued, see § 27-19-56.308.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of Alcorn Central High School to be issued, see § 27-19-56.310.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of Biggersville High School to be issued, see § 27-19-56.311.

Provisions of this section must be complied with before July 1, 2022, in order for a distinctive license tag in support of the MIND Center at the University of Mississippi Medical Center to be issued, see § 27-19-56.314.

Provisions of this section must be complied with before July 1, 2021, in order for a distinctive license tag in support of the Juvenile Diabetes Research Foundation to be issued, see § 27-19-56.315.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of the Palmer Home for Children to be issued, see § 27-19-56.331.

Provisions of this section must be complied with before July 1, 2022, in order for a distinctive license tag in support of Callaway High School to be issued, see § 27-19-56.342.

Provisions of this section must be complied with before July 1, 2021, in order for a distinctive license tag in support of the Coastal Conservation Association to be issued, see § 27-19-56.352.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of the Pass Christian School District to be issued, see § 27-19-56.369.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag for enrolled members or descendants of the Mississippi Band of Choctaw Indians to be issued, see § 27-19-56.371.

Provisions of this section must be complied with before July 1, 2021, in order for a distinctive license tag in support of the Choctaw County Chargers to be issued, see § 27-19-56.378.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of Murrah High School to be issued, see §

27-19-56.400.

Provisions of this section must be complied with before July 1, 2022, in order for a distinctive license tag in support of the Children's Advocacy Centers of Mississippi to be issued, see § 27-19-56.402.

Provisions of this section must be complied with before July 1, 2021, in order for a distinctive license tag displaying the word "Adoption" to be issued, see § 27-19-56.412.

Provisions of this section must be complied with before July 1, 2024, in order for a distinctive license tag in support of the GRAMMY® Museum Mississippi to be issued, see § 27-19-56.415.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of the Murrah High School Alumni Association to be issued, see § 27-19-56.430.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of the Mississippi Sickle Cell Foundation to be issued, see § 27-19-56.431.

Provisions of this section must be complied with before July 1, 2021, in order for a distinctive license tag in support of Blue Mountain College to be issued, see § 27-19-56.452.

Provisions of this section must be complied with before July 1, 2023, in order for a distinctive license tag in support of the Marty Wilson Foundation One Gulf One Goal to be issued, see § 27-19-56.480.

## § 27-19-44.4. Additional fees collected from issuance of distinctive or special license tags designated for special funds for renovation of New Capitol, Old Capitol, Governor's Mansion, War Memorial Building, and the Mississippi Burn Care Center; exceptions.

(1) Notwithstanding any other provision of law to the contrary, beginning with any registration year commencing on or after January 1, 2004, an additional fee of One Dollar ($1.00) is imposed for any distinctive or special license tag or plate authorized under this chapter regardless of whether such a distinctive or special license tag or plate was authorized before or after July 1, 2003. The proceeds collected from the additional fee imposed under this section shall be deposited into the special fund created under Section 27-19-56.69(8).

(2) Notwithstanding any other provision of law to the contrary, beginning with any registration year commencing on or after January 1, 2018, an additional fee of Two Dollars ($2.00) is imposed for any distinctive or special license tag or plate authorized under this chapter regardless of whether such a distinctive or special license tag or plate was authorized before or after July 1, 2018. The proceeds collected from the additional fee imposed under this section shall be deposited into the Mississippi Burn Care Fund created under Section 7-9-70.

(3) The fees imposed under this section shall be in addition to any other fees imposed under this chapter for a distinctive or special license tag or plate.

(4) The provisions of this section shall not apply to distinctive or special license tags or plates:

(a) Which are issued under Section 27-19-46, 27-19-51, 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12, 27-19-56.13, 27-19-56.33, 27-19-56.36, 27-19-

56.38, 27-19-56.42, 27-19-56.48, 27-19-56.49, 27-19-56.50, 27-19-56.51, 27-19-56.62, 27-19-56.79, 27-19-56.85 or 27-19-169; or

(b) For which no additional fee is required to be paid.

**HISTORY: Laws, 2003, ch. 529, § 18; Laws, 2004, ch. 559, § 17, eff from and after July 1, 2004; Laws, 2018, ch. 432, § 22, eff from and after July 1, 2018.**

**Amendment Notes** — The 2018 amendment added (2) and redesignate former (2) and (3) as present (3) and (4); and made minor stylistic changes.

## § 27-19-52. Special license tags or plates; members of federal and state judiciary and state and federal prosecutors authorized to apply for specialty tags that cannot be traced except by law enforcement agencies for certain purposes.

Any federal judge or magistrate, any justice of the Mississippi Supreme Court, any judge of the Mississippi Court of Appeals, any chancellor or circuit court judge, any county court judge, any senior judge on senior status appointed under Section 9-1-107, the United States Attorney or any attorney assigned to his office, or any state district attorney or assistant district attorney, upon the payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, may, upon request, be issued a motor vehicle license tag by the Department of Revenue whose number cannot be traced except by a law enforcement agency upon a request directed to the Department of Revenue that is related to a legitimate law enforcement purpose. The motor vehicle license tag letters or numbers, or both, shall be assigned by the Department of Revenue and the tag shall be indistinguishable from a regular motor vehicle license tag. The tag shall be applied for at the county tax collector's office and the application shall be directed to the Department of Revenue for issuance of the tag by whatever method the department considers appropriate. For all purposes, other than the issuance of the tag and its inability to be traced, the tag shall be treated in the same manner as a regular motor vehicle license tag.

**HISTORY: Laws, 2006, ch. 366, § 1, eff from and after July 1, 2006; Laws, 2019, ch. 477, § 36, eff from and after July 1, 2019.**

**Amendment Notes** — The 2019 amendment inserted "any senior judge on senior status appointed under Section 9-1-107"; and substituted "Department of Revenue" for "State Tax Commission" and "department" for "commission" throughout the section.

## § 27-19-53. Special license tags or plates; American veterans with permanent service-connected disabilities.

(1)(a)(i) Any legal resident of the State of Mississippi who is a veteran of service in the Armed Forces of the United States, and who is rated as having one hundred percent (100%) permanent service-connected disability by the Veterans' Administration is privileged to purchase annually under this subsection two (2) motor vehicle license plates or tags in his or her county of legal residence, for the sum of One Dollar ($1.00) in total cost for each plate or tag, regardless of make or model of motor vehicle. The registration year of such motor vehicle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(ii) Any legal resident of the State of Mississippi who is a veteran of service in the Armed Forces of the United States, and who is rated as having one hundred percent (100%) permanent service-connected disability by the Veterans' Administration is privileged to purchase annually under this subsection one (1) motorcycle license plate or tag in his or her county of legal residence, for the sum of One Dollar ($1.00) in total cost for each plate or tag. The registration year of such motorcycle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(b) Not more than two (2) such motor vehicle license plates or tags shall be issued under this subsection to each such qualified veteran. Not more than one (1) such motorcycle license plate or tag shall be issued under this subsection to each such qualified veteran.

(c) This section pertains only to taxes or plates for private passenger motor vehicles or pickup trucks or motorcycles.

(d) Proof of ownership of a particular motor vehicle or motorcycle for which a license plate or tag is requested must be shown at time of application for such plate or tag.

(e) Vehicles and motorcycles owned by such veterans are exempt under this subsection from all ad valorem and privilege taxes; however, the surviving spouse of a deceased person who was issued a license plate or tag under this subsection shall be entitled to apply for or retain a license tag issued under this subsection and may continue annually to renew registration for two (2) motor vehicle license plates or tags and one (1) motorcycle license plate or tag under this subsection for as long as the spouse remains unmarried. In addition, if a deceased person who was eligible to be issued a license plate or tag under this subsection did not apply for or was not issued a license plate or tag, the surviving spouse of such deceased person shall be entitled to apply for and be issued a license plate or tag under this subsection and may continue annually to renew registration for two (2) motor vehicle license plates or tags and one (1) motorcycle license tag or plate under this subsection for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain a distinctive plate or tag issued under this subsection shall file with the county tax collector a sworn statement that the spouse is unmarried. Any such vehicle or motorcycle when so registered shall be exempt from all ad valorem and privilege taxes.

(2) Any person who is entitled to obtain license tags under subsection (1) of this section may be issued one (1) additional such license tag for any other

vehicle registered in his or her name upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as otherwise prescribed by law for the particular vehicle.

(3) The Department of Revenue is directed to furnish each veteran obtaining a license tag under this section an emblem, which the veteran shall attach securely to the tag, showing that the tag was issued to a disabled American veteran.

(4) A license issued under this section shall not be transferable to any other person.

(5) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars ($1,000.00) or imprisoned in the county jail for not less than ninety (90) days, or both.

**HISTORY: Codes, 1942, §§ 9352-16.5, 9352-20.5; Laws, 1970, ch. 490, §§ 1-4; Laws, 1971, ch. 484, § 1; Laws, 1977, ch. 484, § 3; Laws, 1992, ch. 501, § 8; Laws, 2004, ch. 559, § 18; Laws, 2005, ch. 447, § 1, eff from and after passage (approved Mar. 25, 2005); Laws, 2018, ch. 432, § 23, eff from and after July 1, 2018; Laws, 2019, ch. 477, § 32, eff from and after July 1, 2019; Laws, 2021, ch. 448, § 17, eff from and after July 1, 2021.**

**Amendment Notes —** The 2018 amendment added the second sentence in (1)(d); and substituted "Department of Revenue" for "State Tax Commission" in (3).

The 2019 amendment, in (1), substituted "two (2)" for "one (1)" once in the introductory paragraph, once in (a), and twice in (d), substituted "motor vehicle license plates or tags" for "motor vehicle license plate or tag" once in the introductory paragraph, once in (a) and twice in (d), and inserted "for each plate or tag" in the introductory paragraph; and made minor grammatical and stylistic changes.

The 2021 amendment redesignated former (1) as (1)(a)(i); added (1)(a)(ii); redesignated former (1)(a) through (d) as (1)(b) through (e); in (1)(b), added the last sentence; in (1)(c) and (d), inserted "or motorcycles" and "or motorcycle," respectively; and in (1)(e), in the first sentence, inserted "and motorcycles" and "and one (1) motorcycle license plate or tag," in the second sentence, inserted "and one (1) motorcycle license tag or plate," and in the last sentence, inserted "or motorcycle."

## § 27-19-56. Special license tags or plates; persons with disabilities; decals and windshield placards; renewal; enforcement of parking restrictions.

(1)(a) Upon application by any legal resident of the State of Mississippi with a disability which limits or impairs the ability to walk, or by the owner of a motor vehicle who has a child, parent or spouse with a disability which limits or impairs the ability to walk and the child, parent or spouse is living with the applicant, the Department of Revenue shall prepare and issue through the county tax collectors a special license plate bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the Disabled for not more than two (2) vehicles that are registered in the applicant's name. The initial application shall be accompanied by the certification of a licensed physician that (i) the applicant or the applicant's child, parent or spouse meets the definition of persons with disabilities which limit or impair the ability to walk; and (ii) that the physician has determined that the applicant or the applicant's child, parent or spouse will have the disability for at least five (5) years. The Department of Revenue shall prepare and issue to the tax collectors of the various counties, decals for placement on the special license plates. The decals shall bear thereon the month in which the license plate was issued and the year in which the special license plate will expire. The special license plate issued under this section is valid for the period of time that the license tag attached upon a motor vehicle is issued pursuant to Section 27-19-31(1). A person to whom the special license plate is issued may retain the special license plate and may renew it by submitting to the county tax collector, on or before its expiration, the certification of a licensed physician that the physician has determined (i) that the applicant or the applicant's child, parent or spouse meets the definition of a person with a disability which limits or impairs the ability to walk; and (ii) that the applicant or the applicant's child, parent or spouse will have the disability for at least five (5) years. If an applicant fails to renew the special license plate before its date of expiration, then he or she shall surrender the special license plate to the county tax collector and the tax collector shall issue to such person a regular license plate to replace the special license plate.

(b) Upon application by any legal resident of the State of Mississippi who has a disabled American veteran plate or tag issued under Section 27-19-53 properly displayed on his vehicle and a disability which limits or impairs the ability to walk, the Department of Revenue shall prepare and issue through the county tax collectors a special decal bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the Disabled for not more than two (2) vehicles that are registered in the applicant's name and properly display the plate or tag issued under Section 27-19-53. The decal shall be affixed to the plate or tag issued under Section 27-19-53. The initial application shall be accompanied by the certification of a licensed physician that (i) the applicant meets the definition of persons with disabilities which limit or impair the ability to walk; and (ii) that the physician has determined that the applicant will have the disability for at least five (5) years. The Department of Revenue shall prepare and issue to the tax collectors of the various counties, decals for placement on the plate or tag issued under Section 27-19-53. The decals shall bear thereon the month in which the license plate or tag was issued and the year in which the plate or tag will expire. The special decal is valid for the period of time that the license tag attached upon a motor vehicle is issued pursuant to Section 27-19-53. A person to whom the special decal is issued may retain the decal and may renew it by submitting to the county tax collector, on or before its expiration, the certification of a licensed physician that the physician has determined (i) that the applicant meets the definition of a person with a disability which limits or impairs the ability to walk; and (ii) that the applicant will have the disability for at least five (5) years. If an applicant fails to renew the special license plate decal before its date of expiration, then he shall surrender the decal to the county tax collector.

(c) Upon application by any legal resident of the State of Mississippi who has a license tag issued under Section 27-19-56.14 properly displayed on his vehicle and has a disability which limits or impairs the ability to walk or has a child, parent or spouse with a disability which limits or impairs the ability to walk and the child, parent or spouse is living with the applicant, the Department of Revenue shall prepare and issue through the county tax collectors a special decal bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the Disabled for not more than two (2) vehicles that are registered in the applicant's name and properly display a tag issued under Section 27-19-56.14. The decal shall be affixed to the tag issued under Section 27-19-56.14. The initial application shall be accompanied by the certification of a licensed physician that (i) the applicant or the applicant's child, parent or spouse meets the definition of persons with disabilities which limit or impair the ability to walk; and (ii) that the physician has determined that the applicant or the applicant's child, parent or spouse will have the disability for at least five (5) years. The special decal is valid for the period of time that the license tag attached upon a motor vehicle is issued pursuant to Section 27-19-56.14. A person to whom the special decal is issued may retain the decal and may renew it by submitting to the county tax collector, on or before its expiration, the certification of a licensed physician that the physician has determined (i) that the applicant or the applicant's child, parent or spouse meets the definition of a person with a disability which limits or impairs the ability to walk; and (ii) that the applicant or the applicant's child, parent or spouse will have the disability for at least five (5) years. If an applicant fails to renew the special decal before its date of expiration, then he shall surrender the decal to the county tax collector.

(d)(i) The terms "vehicle" and "motor vehicle," as used in this section, include motorcycles.

(ii) The term "persons with disabilities which limit or impair the ability to walk" when used in this section means those persons who, as determined by a licensed physician:

1. Cannot walk two hundred (200) feet without stopping to rest; or

2. Cannot walk without the use of, or assistance from, a brace, cane, crutch, another person, prosthetic device, wheelchair, or other assistive device; or

3. Are restricted by lung disease to such an extent that the person's forced (respiratory) expiratory volume for one (1) second, when measured by spirometry, is less than one (1) liter, or the arterial oxygen tension is less than sixty (60) mm/hg on room air at rest; or

4. Use portable oxygen; or

5. Have a cardiac condition to the extent that the person's functional limitations are classified in severity as Class III or Class IV according to standards set by the American Heart Association; or

6. Are severely limited in their ability to walk due to an arthritic, neurological or orthopedic condition.

(e) An applicant for a special license plate or decal bearing the International Symbol of Access shall not be required to pay any fee or charge for the issuance of such license plate or decal separate from or in addition to the road and bridge privilege taxes, ad valorem taxes and registration fees otherwise required by law to be paid for the issuance of a regular license plate for such vehicle.

(2) The Department of Revenue shall prepare removable windshield placards and such placards shall be issued and periodically renewed upon the applications of persons with disabilities which limit or impair the ability to walk, or upon the applications of owners of motor vehicles who have a child, parent or spouse with a disability which limits or impairs the ability to walk and the child, parent or spouse is living with the owner of the motor vehicle. The placards shall be issued, free of charge, to applicants through the offices of the tax collectors of the counties. The initial application shall be accompanied by the certification of a licensed physician that the applicant or the applicant's child, parent or spouse meets the definition of persons with disabilities which limit or impair the ability to walk. These placards shall be valid for the period of time that the license tag attached upon a motor vehicle is issued pursuant to Section 27-19-31(1) and may be renewed in the same manner as provided for the renewal of the special license plates or decals under subsection (1) of this section. The removable windshield placard must be displayed on the left side of the vehicle dashboard or by hanging it on the rearview mirror of the vehicle. The Department of Revenue shall prescribe the placement for motorcycles.

(3) The Department of Revenue shall provide for the issuance of a temporary removable windshield placard, upon the application of a person with a disability which limits or impairs the ability to walk, or upon the application of the owner of a motor vehicle who has a child, parent or spouse with a disability which limits or impairs the ability to walk and the child, parent or spouse is living with the owner of the motor vehicle. Temporary removable windshield placards authorized by this subsection shall be prepared by the Department of Revenue and shall be issued, free of charge, to applicants through the offices of the tax collectors of the counties. Application for a temporary removable windshield placard must be accompanied by the certification of a licensed physician that the applicant or the applicant's child, parent or spouse meets the definition of persons with disabilities which limit or impair the ability to walk. The certification shall also include the period of time that the physician determines the applicant or the applicant's child, parent or spouse will have the disability, not to exceed six (6) months. The temporary removable windshield placard must be displayed on the left side of the vehicle dashboard or by hanging it on the rearview mirror of the vehicle. The temporary removable windshield placard shall be valid for a period of time for which the physician has determined that the applicant will have the disability, not to exceed six (6) months from the date of issuance. The Department of Revenue shall prescribe the placement for motorcycles.

(4) The removable windshield placard and the temporary removable windshield placard shall be two-sided and shall include:

(a) The International Symbol of Access, which is at least three (3) inches in height, centered on the placard (the color of the removable windshield placard shall be white on a blue shield; and the temporary removable windshield placard shall be white on a red shield);

(b) An identification number and, on the reverse side, the name of the individual to whom the placard is issued;

(c) A date of expiration; and

(d) The seal of the State of Mississippi.

(5)(a) It shall be unlawful to park a motor vehicle in an area set aside for persons who are disabled if the motor vehicle does not (i) have displayed the removable windshield placard authorized in this section with the date of expiration visible, (ii) have the special license plate issued under this section properly displayed upon the motor vehicle, (iii) have the disabled American veteran tag or plate issued under Section 27-19-53 properly displayed upon the motor vehicle, (iv) have the disabled Purple Heart Medal recipient tag or plate issued under Section 27-19-56.5 properly displayed upon the motor vehicle, (v) have the disabled Bronze Star recipient tag or plate issued under Section 27-19-56.62 properly displayed upon the motor vehicle, or (vi) have a license tag issued under Section 27-19-56.14 and bearing the special decal issued under subsection (1)(c) of this section properly displayed upon the motor vehicle. Any person who unlawfully parks a motor vehicle in such areas, or who blocks such spaces or access thereto, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than Two Hundred Dollars ($200.00) for each such violation. For the third and subsequent offenses under this section, the offender's driver's license shall be suspended for ninety (90) days by the Commissioner of Public Safety in accordance with Section 63-1-53 in addition to any fine imposed. The court shall not suspend or reduce any fine required to be imposed under this subsection.

(b) A person who is charged with a violation of this section by parking a motor vehicle in an area set aside for persons who are disabled and failing properly to display (i) a removable windshield placard on the dash of the vehicle or by hanging it on the rearview mirror of the vehicle, (ii) a special license plate issued under this section upon the vehicle, (iii) a disabled American veteran tag or plate issued under Section 27-19-53, (iv) have the disabled Purple Heart Medal recipient tag or plate issued under Section 27-19-56.5 properly displayed upon the motor vehicle, (v) have the disabled Bronze Star recipient tag or plate issued under Section 27-19-56.62 properly displayed upon the motor vehicle, or (vi) a license tag issued under Section 27-19-56.14 and bearing the special decal issued under subsection (1)(c) of this section properly displayed upon the motor vehicle, shall not be convicted and shall have the charge dismissed upon presentation to the court of proof by means of sworn oral testimony or sworn affidavit that at the time of the charged violation such person or a passenger in the vehicle possessed a valid removable windshield placard issued under this section.

(6) Any person who, for the purpose of obtaining a special license plate or windshield placard under this section, files with the county tax collector a physician's certification, knowing the certification to be false or to have been fraudulently obtained, shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than Two Hundred Dollars ($200.00).

(7) All law enforcement officers are authorized to enforce this section on public and private property. Provision of spaces restricted to handicapped parking and proper marking of such spaces shall be considered as intent and permission to enforce such designated parking on private property. Any owner of private property may tow away a vehicle that is parked on the owner's private property in violation of the disabled parking restrictions set forth in this section at the vehicle owner's expense. In addition, the vehicle owner may be subject to any fines or other penalties provided in this section. Only areas marked in accordance with the Americans with Disabilities Act Accessibility Guidelines or equivalent standards shall be enforced. Spaces shall bear the International Symbol of Access.

(8) Motor vehicles displaying a special license plate, license plate decal, placard or parking certificate or permit bearing the International Symbol of Access issued to a person with a disability by any other state or district subject to the laws of the United States shall be allowed the special parking privileges under this section provided the license plate, decal, placard, permit or certificate bears the International Symbol of Access and is displayed in a prominent place on the vehicle.

(9) Parking in any area set aside for persons who are disabled is limited to vehicles which, immediately before or after the utilization of such an area, are used to transport a person with a disability which limits or impairs the ability to walk. The identification required to park in such an area, except as provided in subsection (8) of this section, is as follows:

(a) For a vehicle used to transport a person with a permanent disability, that person's permanent windshield placard must be displayed or the vehicle must have a special license tag issued under this section or Section 27-19-53 properly displayed or the vehicle must have a license tag issued under Section 27-19-56.14 and bearing the special decal issued under subsection (1)(c) of this section properly displayed.

(b) For a vehicle being used by a person who has a temporary disability which limits or impairs the ability to walk, or which is being used to transport such a person, a temporary windshield placard must be displayed.

Any person who parks in an area set aside for persons who are disabled in violation of this subsection shall be punished as provided for in subsection (5) of this section.

(10) Upon application by a nursing home, retirement home or other institution that transports disabled persons, the Department of Revenue may issue the special license plate authorized pursuant to this section for not more than one (1) vehicle that is registered in the applicant's name that is used to transport disabled residents of the institution. Such institution shall comply with all other laws regarding the registration of such vehicle.

**HISTORY: Laws, 1979, ch. 352; Laws, 1983, ch. 379; Laws, 1987, ch. 493; Laws, 1988, ch. 410; Laws, 1989, ch. 372, § 1; Laws, 1992, ch. 316, § 1; Laws, 1993, ch. 586, § 1; Laws, 1995, ch. 344, § 2; Laws, 1996, ch. 449, § 1; Laws, 1998, ch. 517, § 1; Laws, 2001, ch. 570, § 1; Laws, 2001, ch. 596, § 13; Laws, 2002, ch. 335, § 1; Laws, 2003, ch. 561, § 1; Laws, 2004, ch. 307, § 1; Laws, 2007, ch. 522, § 6; Laws, 2008, ch. 515, § 31; Laws, 2015, ch. 481, § 31, eff from and after July 1, 2015; Laws, 2018, ch. 432, § 26, eff from and after July 1, 2018; Laws, 2020, ch. 457, § 52, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2018 amendment, in (5), added (a)(v) and (b)(v) and made related changes.

The 2020 amendment, effective July 8, 2020, in (1), added (c) and redesignated former (c) and (d) as (d) and (e); in (5)(a) and (b), added (vi) and made a related change; and in (9)(a), added "or the vehicle must have a license tag…properly displayed" at the end.

## § 27-19-56.5. Special license tags or plates; Pearl Harbor survivors and Purple Heart recipients.

(1)(a) In recognition of the patriotic service rendered by Mississippians who survived the attack on Pearl Harbor and by Mississippians who are recipients of the Purple Heart Medal, any such person is privileged to obtain two (2) distinctive motor vehicle license plates or tags identifying such person as a Pearl Harbor survivor or not more than five (5) distinctive motor vehicle license plates or tags and one (1) distinctive motorcycle license plate or tag identifying such person as a Purple Heart Medal recipient.

(b) A person who is privileged to obtain a distinctive motor vehicle license plate or tag identifying such person as a Purple Heart Medal recipient and who is eligible to obtain a special license plate under Section 27-19-56, is privileged to obtain one (1) distinctive motor vehicle license plate or tag bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the disabled and identifying such person as a Purple Heart Medal recipient.

(c) Except as otherwise provided in paragraph (b) of this subsection, the distinctive plates or tags shall be of a color and design designated by the Department of Revenue.

(2)(a) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags.

(b) A tag fee of Fifteen Dollars ($15.00), in addition to all other taxes and fees, shall be collected by the tax collector for the Pearl Harbor distinctive tag.

(c) The first distinctive tag issued to Purple Heart Medal recipients under the provisions of this section shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. There shall be no exemption from ad valorem taxes, privilege taxes or other taxes and fees for the issuance of an additional distinctive tag to Purple Heart Medal recipients. However, the surviving spouse of a deceased person who was issued a Purple Heart Medal distinctive license plate or tag under this section shall be entitled to apply for or retain one (1) such license tag and may continue annually to renew registration for such distinctive license plate or tag for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain such distinctive plate or tag shall file with the county tax collector a sworn statement that the spouse is unmarried, and any such vehicle when so registered shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees.

(d) The tax collector shall monthly forward the additional fee of Fifteen Dollars ($15.00) charged for issuance of a Pearl Harbor distinctive tag to the Department of Revenue which shall deposit such fee to the credit of the State General Fund.

(e) An applicant for a distinctive tag under this section shall present to the issuing official either:

(i) Written proof that the applicant is an honorably discharged former member of one (1) of the Armed Forces of the United States and, while serving in the Armed Forces of the United States, was present during the attack on the Island of Oahu, Territory of Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time; or

(ii) Written proof that the applicant is a Purple Heart Medal recipient; however, if the person is applying for a distinctive tag pursuant to subsection (1)(b) of this section, the applicant shall also meet the requirements of Section 27-19-56.

(f) The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) or motorcycle registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(3) The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

(4) A vehicle that displays a distinctive license plate issued under this section may park free of charge in any state parking space or state parking facility when the person to whom the license plate was issued is operating or occupying the vehicle.

(5) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he or she is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars ($1,000.00) or imprisoned in the county jail for not less than six (6) months, or both.

**HISTORY: Laws, 1992, ch. 501, § 6; Laws, 1999, ch. 476, § 3; Laws, 2000, ch. 536, § 21; Laws, 2001, ch. 596, § 15; Laws, 2003, ch. 529, § 33; Laws, 2004, ch. 559, § 20; Laws, 2007, ch. 522, § 7; Laws, 2011, ch. 523, § 44; Laws, 2015, ch. 481, § 30, eff from and after July 1, 2015; Laws, 2021, ch. 448, § 16, eff from and after July 1, 2021.**

**Amendment Notes —** The 2021 amendment, in (1)(a), substituted “not more than five (5)” for “not more than two (2).”

## § 27-19-56.12. Special license tags or plates; armed forces veterans.

In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a veteran. The Department of Revenue, with concurrence by the State Veterans Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the State Veterans Affairs Board.

The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran’s service. Such evidence shall include a copy of the applicant’s DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

Distinctive license plates shall not be issued under this section after July 8, 2020. A person issued a distinctive plate under this section before July 8, 2020, may renew the license plate under Section 27-19-56.524(1) in the manner provided for the issuance and renewal of a plate in Section 27-19-56.524(1).

**HISTORY: Laws, 1997, ch. 552, § 9; Laws, 2000, ch. 536, § 20; Laws, 2001, ch. 596, § 19, eff from and after July 1, 2001; Laws, 2002, ch. 559, § 45, eff from and after July 1, 2002; Laws, 2020, ch. 457, § 54, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, substituted "Department of Revenue" for "State Tax Commission" throughout the section; and added the last paragraph.

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.14. Special license tags or plates; Grand Lodge of Mississippi members, their widows and children of deceased members.

**Cross References** — Special decal bearing the International Symbol of Access may be affixed to tags issued under this section to individuals who also have disabilities or have certain family members who have disabilities, see § 27-19-56.

## § 27-19-56.15. Special license tags or plates; display of emblem of public universities located in other states.

(1)(a) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars ($50.00), shall be issued a distinctive license tag that displays the emblem of any public or private university of his choice located in another state.

(b) The design of the emblems for the distinctive license tags authorized under this subsection shall be determined by agreement between the Department of Revenue and the governing authorities of public or private universities in the states where the universities are located. Such other design characteristics and information to be contained on such distinctive license tags shall be determined by the Department of Revenue.

(c) Application for the distinctive license tag authorized under this subsection shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(d)(i) The Department of Revenue shall deposit all fees that it receives under this subsection into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who, except as otherwise provided in this paragraph (d), shall distribute such collections as follows:

1. Forty-four Dollars ($44.00) of the additional fees collected from each distinctive license tag issued under this subsection shall be deposited into the State General Fund.

2. One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(ii) The Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Auburn University as follows:

1. Except as otherwise provided in this item 1, Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Adult Education Department of the Rankin County School District for the purpose of providing funds for the Rankin County School District GED Scholarship Endowment. However, from and after January 1, 2013, Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Habitat for Humanity/Metro Jackson, Inc.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(iii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Alabama as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Friends of Children's Hospital.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(iv) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of South Alabama as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be deposited into the Mississippi Trauma Care Systems Fund established in Section 41-59-75.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(v) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Oklahoma as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Mississippi Gulf Coast Y.M.C.A., Inc.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(vi) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the Louisiana State University as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Bayou Bengal Booster Club of Mississippi to be utilized by the

club to make contributions to charitable organizations that are approved by the Chancellor of Louisiana State University.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(vii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Memphis as follows:

1. Twenty-two Dollars ($22.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Baptist Memorial Hospital DeSoto.

2. Twenty-two Dollars ($22.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Methodist Healthcare Foundation for the Methodist Olive Branch Hospital.

3. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

4. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

5. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(viii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Clemson University as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Magnolia Clemson Club.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such

distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(ix) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Texas A&M University as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Aggie Scholarship Committee, Inc.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(x) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Florida State University as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Florida State University Veterans Alliance Fund.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(2) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(3) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(4) In order for a distinctive license tag for a university to be issued pursuant to this section, the provisions of Section 27-19-44(3) must be satisfied for such university license tag prior to July 1, 2022.

**HISTORY: Laws, 2000, ch. 536, § 1; Laws, 2001, ch. 596, § 20; Laws, 2006, ch. 540, § 8; Laws, 2009, ch. 548, § 7; Laws, 2010, ch. 518, § 35; Laws, 2012, ch. 534, § 40; Laws, 2013, ch. 560, § 46; Laws, 2014, ch. 483, § 32; Laws, 2015, ch. 481, § 28; Laws, 2016, ch. 478, § 24, eff from and after July 1, 2016; Laws, 2019, ch. 477, § 25, eff from and after July 1, 2019.**

**Amendment Notes** — The 2019 amendment added (1)(d)(x); and substituted "July 1, 2022" for "July 1, 2017" in (4).

## § 27-19-56.17. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.17. [Laws, 2000, ch. 536, § 4; Laws, 2001, ch. 596, § 22, eff from and after July 1, 2001.]

**Editor's Notes** — Former § 27-19-56.17 authorized the issuance of a distinctive motor vehicle license tag to emergency medical technicians.

## §§ 27-19-56.20 and 27-19-56.21. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.20. [Laws, 2000, ch. 536, § 10; Laws, 2001, ch. 596, § 25; Laws, 2010, ch. 518, § 38, eff from and after July 1, 2010.]

§ 27-19-56.21. [Laws, 2000, ch. 536, § 11; Laws, 2001, ch. 596, § 26, eff from and after July 1, 2001.]

**Editor's Notes** — Former § 27-19-56.20 authorized the issuance of a distinctive motor vehicle license tag to Civitan International members.

Former § 27-19-56.21 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of Wildlife Rehabilitation and Nature Preservation Society, Inc.

## § 27-19-56.22. Special license tags or plates; members of Alpha Kappa Alpha sorority and Alpha Phi Alpha fraternity.

(1) Any owner of a motor vehicle who is a resident of this state and who is a member of Alpha Kappa Alpha Sorority or Alpha Phi Alpha Fraternity, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount of Thirty Dollars ($30.00), shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member or supporter of such organization. The distinctive license tags so issued shall display the Greek letters of the organization and

shall be of such color and design as the Department of Revenue may prescribe; however, from and after July 1, 2014, there shall be two (2) special tag designs which may be issued under this section to a person who is a member of Alpha Phi Alpha Fraternity. One (1) shall be the design issued prior to July 1, 2014, and the other shall be a new design which shall be of such color and design as the Department of Revenue, with the advice of Alpha Phi Alpha Fraternity, may prescribe. Tags issued pursuant to this section shall also consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for an Alpha Phi Alpha distinctive license tag must present either a current or past Alpha Phi Alpha membership card or documentation signed by the president of the local chapter of Alpha Phi Alpha in which the county is located verifying that the applicant is a member of Alpha Phi Alpha Fraternity. Upon applying for an Alpha Phi Alpha distinctive license tag, the applicant shall select which of the two (2) tag designs he desires to be issued. The application and the additional fee imposed under subsection (1) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) The distinctive license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a)(i) Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Kappa Alpha Sorority pursuant to this section shall be distributed to the Coleman, Alexander, Possner Foundation; however:

1. Upon the request of the Eta Theta Omega Chapter of Alpha Kappa Alpha Sorority, the Coleman, Alexander, Possner Foundation shall distribute to the Tea Rose Foundation of Eta Theta Omega Chapter an amount equal to the fees generated by the purchase, on or after the first day of the next month beginning after the date of such request, of the distinctive license tags purchased by members of the Alpha Kappa Alpha Sorority in Issaquena, Sunflower and Washington Counties. The Department of Revenue shall furnish to the Coleman, Alexander, Possner Foundation such information as is necessary for the foundation to distribute the fees in such manner. The Coleman, Alexander, Possner Foundation may deduct an administrative fee in the amount of Two Dollars ($2.00) from the additional fee generated from the purchase of each distinctive license tag which is distributed to the

Tea Rose Foundation of Eta Theta Omega Chapter of Alpha Kappa Alpha Sorority.

2. The Department of Revenue shall distribute Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members and supporters of Alpha Kappa Alpha Sorority issued pursuant to this section in all counties except Hinds, Issaquena, Sunflower and Washington Counties, to the Alpha Kappa Alpha Sorority, Incorporated, Educational Advancement Fund (AKA-EAF) to establish a Mississippi scholarship fund. The presidents of the Rho Lambda Omega, Upsilon Upsilon Omega and Zeta Delta Omega Chapters of Alpha Kappa Alpha Sorority, or their designees, shall set guidelines for the issuance of scholarships from the Mississippi scholarship fund.

(ii) Except as otherwise provided in this subparagraph (ii), Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Phi Alpha Fraternity pursuant to this section shall be distributed to Alpha Foundation, Inc., of Jackson, Mississippi. From and after July 1, 2017, Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Phi Alpha Fraternity pursuant to this section shall be distributed to Mississippi Alpha Network Education and Leadership Foundation, Inc.

(iii) It is the intent of the Legislature that fees paid to the Coleman, Alexander, Possner Foundation, which fees were collected on distinctive license tags issued to members of Alpha Phi Alpha Fraternity before July 1, 2003, shall be paid by the Coleman, Alexander, Possner Foundation to Alpha Foundation, Inc., of Jackson, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on the distinctive license tags shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag displaying the new design authorized under this section to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag displaying such emblem before July 1, 2017.

**HISTORY: Laws, 2000, ch. 536, § 12; Laws, 2001, ch. 596, § 27; Laws, 2003, ch. 529, § 13; Laws, 2013, ch. 560, § 47; Laws, 2014, ch. 483, § 36; Laws, 2017, ch. 432, § 16, eff from and after July 1, 2017; Laws, 2018, ch. 432, § 24, eff from and after July 1, 2018.**

**Amendment Notes —** The 2018 amendment rewrote former (4)(a)(i), which read: "Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Kappa Alpha Sorority pursuant to this section shall be distributed to the Coleman, Alexander, Possner Foundation. However, upon the request of a local chapter of Alpha Kappa Alpha Sorority, the Coleman, Alexander, Possner Foundation shall distribute to the local chapter an amount equal to the fees generated by the purchase, on or after the first day of the next month beginning after the date of such request, of the distinctive license tags by members of the local chapter of Alpha Kappa Alpha Sorority and by those members who purchased distinctive license tags by documentation signed by the president of the local chapter of Alpha Kappa Alpha Sorority in which the county is located. The Department of Revenue shall furnish to the Coleman, Alexander, Possner Foundation such information as is necessary for the foundation to distribute the fees in such manner. The Coleman, Alexander, Possner Foundation may deduct an administrative fee in the amount of Two Dollars ($2.00) from the additional fee generated from the purchase of each distinctive license tag which is distributed to a local chapter of Alpha Kappa Alpha Sorority."

## § 27-19-56.23. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.23. [Laws, 2000, ch. 536, § 13; Laws, 2001, ch. 596, § 28; Laws, 2005, ch. 532, § 13, eff from and after July 1, 2005.]

**Editor's Notes —** Former § 27-19-56.23 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Sierra Club.

## §§ 27-19-56.25 and 27-19-56.26. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.25. [Laws, 2000, ch. 536, § 15, eff from and after July 1, 2000.]

§ 27-19-56.26. [Laws, 2000, ch. 536, § 16, eff from and after July 1, 2000.]

**Editor's Notes —** Former § 27-19-56.25 authorized the issuance of a distinctive motor vehicle license tag to Eagle Scouts and Girl Scout Gold Award recipients.

Former § 27-19-56.26 authorized the issuance of a distinctive motor vehicle license tag to public school teachers.

## § 27-19-56.28. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.28. [Laws, 2000, ch. 536, § 22; Laws, 2001, ch. 596, § 31, eff from and after July 1, 2001.]

**Editor's Notes —** Former § 27-19-56.28 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of Department of Agriculture and Commerce.

## § 27-19-56.31. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.31. [Laws, 2000, ch. 536, § 25; Laws, 2001, ch. 596, § 34, eff from and after July 1, 2001.]

**Editor's Notes —** Former § 27-19-56.31 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of National Audubon Society.

## §§ 27-19-56.33 through 27-19-56.39. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.33. [Laws, 2002, ch. 559, § 2, eff from and after July 1, 2002.]

§ 27-19-56.34. [Laws, 2002, ch. 559, § 3, eff from and after July 1, 2002.]

§ 27-19-56.35. [Laws, 2002, ch. 559, § 5; Laws, 2004, ch. 559, § 24, eff from and after July 1, 2004.]

§ 27-19-56.36. [Laws, 2002, ch. 559, § 6, eff from and after July 1, 2002.]

§ 27-19-56.37. [Laws, 2002, ch. 559, § 7, eff from and after July 1, 2002.]

§ 27-19-56.38. [Laws, 2002, ch. 559, § 8, eff from and after July 1, 2002.]

§ 27-19-56.39. [Laws, 2002, ch. 559, § 9, eff from and after July 1, 2002.]

**Editor's Notes —** Former § 27-19-56.33 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Veterans Monument.

Former § 27-19-56.34 authorized the issuance of a distinctive motor vehicle license tag to supporters of Mississippi Public Education.

Former § 27-19-56.35 authorized the issuance of a distinctive motor vehicle license tag commemorating September 11, 2001, and containing the phrase: "Mississippi Remembers and Cares."

Former § 27-19-56.36 authorized the issuance of a distinctive motor vehicle license tag to members of the United States Armed Forces.

Former § 27-19-56.37 authorized the issuance of a distinctive motor vehicle license tag to constables.

Former § 27-19-56.38 authorized the issuance of a distinctive motor vehicle license tag to members of the Mississippi State Guard.

Former § 27-19-56.39 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Institute of Community Services, Incorporated.

## § 27-19-56.40. Special license tags or plates; Knights of Columbus supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Knights of Columbus. The distinctive

license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Knights of Columbus, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Knights of Columbus of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 34, eff from and after passage (approved July 8, 2020).**

**Editor's Notes** — A former § 27-19-56.40 [Laws, 2002, ch. 559, § 10; Laws, 2007, ch. 522, § 8, eff from and after July 1, 2007; Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018] authorized the issuance of a distinctive motor vehicle license tag to supporters of the Knights of Columbus.

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.42. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.42. [Laws, 2002, ch. 559, § 12, eff from and after July 1, 2002.]

**Editor's Notes** — Former § 27-19-56.42 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of the United States Naval Academy.

## §§ 27-19-56.44 through 27-19-56.46. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.44. [Laws, 2002, ch. 559, § 14, eff from and after July 1, 2002.]
§ 27-19-56.45. [Laws, 2002, ch. 559, § 15, eff from and after July 1, 2002.]
§ 27-19-56.46. [Laws, 2002, ch. 559, § 16, eff from and after July 1, 2002.]

**Editor's Notes** — Former § 27-19-56.44 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Future Farmers of America Association.

Former § 27-19-56.45 authorized the issuance of a distinctive motor vehicle license tag to supporters of the North Delta Museum.

Former § 27-19-56.46 authorized the issuance of a distinctive motor vehicle license tag to supporters of People Against Litter.

## §§ 27-19-56.48 through 27-19-56.54. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.48. [Laws, 2002, ch. 559, § 18, eff from and after July 1, 2002.]
§ 27-19-56.49. [Laws, 2002, ch. 559, § 19, eff from and after July 1, 2002.]
§ 27-19-56.50. [Laws, 2002, ch. 559, § 20, eff from and after July 1, 2002.]
§ 27-19-56.51. [Laws, 2002, ch. 559, § 21, eff from and after July 1, 2002.]
§ 27-19-56.52. [Laws, 2002, ch. 559, § 22, eff from and after July 1, 2002.]
§ 27-19-56.53. [Laws, 2002, ch. 559, § 23, eff from and after July 1, 2002.]
§ 27-19-56.54. [Laws, 2002, ch. 559, § 24, eff from and after July 1, 2002.]

**Editor's Notes** — Former § 27-19-56.48 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of the United States Military Academy.

Former § 27-19-56.49 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of the United States Coast Guard Academy.

Former § 27-19-56.50 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of the United States Merchant Marine Academy.

Former § 27-19-56.51 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of the United States Air Force Academy.

Former § 27-19-56.52 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Institute of Arts and Letters.

Former § 27-19-56.53 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Walking Horse Association.

Former § 27-19-56.54 authorized the issuance of a distinctive trauma care motor vehicle license tag displaying the phrase "Preventing Injuries."

## § 27-19-56.56. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.56. [Laws, 2002, ch. 559, § 26; Laws, 2007, ch. 522, § 24, eff from and after July 1, 2007.]

**Editor's Notes** — Former § 27-19-56.56 authorized the issuance of a distinctive motor vehicle license tag displaying the emblem of the Prince Hall Grand Lodge of Mississippi.

## § 27-19-56.60. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.60. [Laws, 2002, ch. 559, § 30; Laws, 2004, ch. 559, § 27, eff from and after July 1, 2004.]

**Editor's Notes** — Former § 27-19-56.60 authorized the issuance of a distinctive motor vehicle license tag to supporters of Mississippi agriculture.

## § 27-19-56.62. Special license tags or plates; Bronze Star recipient.

(1)(a) In recognition of the patriotic services rendered by Mississippians who are recipients of the Bronze Star, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Bronze Star.

(b) A person who is privileged to obtain a distinctive motor vehicle license plate or tag identifying such person as a recipient of the Bronze Star and who is eligible to obtain a special license plate under Section 27-19-56 is privileged to obtain one (1) distinctive motor vehicle license plate or tag bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the disabled and identifying such person as a recipient of the Bronze Star.

(c) Except as otherwise provided in paragraph (b) of this subsection, the tags shall be of such color and design as the Department of Revenue shall prescribe, subject to the approval of the Mississippi License Tag Commission, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Bronze Star; however, if the person is applying for a distinctive tag pursuant to subsection (1)(b) of this section, the applicant shall also meet the requirements of Section 27-19-56. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Distinctive license tags shall not be issued under this section after July 8, 2020. A person issued a distinctive tag under this section before July 8, 2020, may renew the license tag under Section 27-19-56.524(2) in the manner provided for the issuance and renewal of a tag in Section 27-19-56.524(2).

**HISTORY: Laws, 2002, ch. 559, § 32; Laws, 2011, ch. 523, § 55, eff from and after passage (approved Apr. 26, 2011); Laws, 2018, ch. 432, § 25, eff from and after July 1, 2018; Laws, 2020, ch. 457, § 55, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2018 amendment divided former (1) into present (1)(a) and (c) by adding the exception at the beginning of the former last sentence and designating it (c); added (1)(b); and added "however, if the person is applying for a distinctive tag pursuant to subsection (1)(b) of this section, the applicant shall also meet the requirements of Section 27-19-56" at the end of the second sentence of (2).

The 2020 amendment, effective July 8, 2020, added (7).

## §§ 27-19-56.65 and 27-19-56.66. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.65. [Laws, 2002, ch. 559, § 35; Laws, 2003, ch. 529, § 11, eff from and after July 1, 2003.]

§ 27-19-56.66. [Laws, 2002, ch. 559, § 36; Laws, 2003, ch. 529, § 12, eff from and after July 1, 2003.]

**Editor's Notes —** Former § 27-19-56.65 authorized the issuance of a distinctive motor vehicle license tag to supporters of the DeSoto County School District.

Former § 27-19-56.66 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Simpson County School District.

## § 27-19-56.67. Special license tags or plates; Omega Psi Phi Fraternity.

(1) Except as otherwise provided in this subsection (1), any owner of a motor vehicle or motorcycle, or both, who is a resident of this state and who is

a member or supporter of Omega Psi Phi Fraternity, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle or motorcycle, or both, registered in his name identifying such person as a member or supporter of such organization. From and after July 1, 2004, only persons who are members of Omega Psi Phi Fraternity may apply for and receive a distinctive license tag authorized under this section. The distinctive license tags so issued shall display the Greek letters of the organization, shall be of such color and design as the Department of Revenue may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's or motorcycle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the State Chapter of Omega Psi Phi Fraternity.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2002, ch. 559, § 37; Laws, 2003, ch. 529, § 16; Laws, 2004, ch. 559, § 29, eff from and after July 1, 2004; Laws, 2020, ch. 457, § 50, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, substituted “Department of Revenue” for “State Tax Commission” and “department” for “commission” everywhere they appear; in (1), inserted “or motorcycle, or both” twice; in the second sentence of (3), substituted “concurrently” for “concurrent” and inserted “or motorcycle’s”; and in (4)(b), substituted “Burn Care Fund” for “Fire Fighters Memorial Burn Center Fund.”

## § 27-19-56.68. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.68. [Laws, 2002, ch. 559, § 38; Laws, 2011, ch. 523, § 47, eff from and after passage (approved Apr. 26, 2011).]

**Editor’s Notes** — Former § 27-19-56.68 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Girl Scouts of the United States of America.

## § 27-19-56.71. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.71. [Laws, 2002, ch. 559, § 41; Laws, 2003, ch. 529, § 31, eff from and after July 1, 2003.]

**Editor’s Notes** — Former § 27-19-56.71 authorized the issuance of a distinctive motor vehicle license tag to supporters of Mothers Against Drunk Driving (MADD).

## § 27-19-56.75. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.75. [Laws, 2003, ch. 529, § 4; Laws, 2011, ch. 428, § 6, eff from and after July 1, 2011.]

**Editor's Notes** — Former § 27-19-56.75 authorized the issuance of a distinctive motor vehicle license tag to State Board of Funeral Service licensees.

## §§ 27-19-56.77 and 27-19-56.78. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.77. [Laws, 2003, ch. 529, § 6; Laws, 2011, ch. 428, § 8, eff from and after July 1, 2011.]

§ 27-19-56.78. [Laws, 2003, ch. 529, § 7, eff from and after July 1, 2003.]

**Editor's Notes** — Former § 27-19-56.77 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Junior Golf Foundation.

Former § 27-19-56.78 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Association of Community Action Agencies.

## § 27-19-56.80. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.80. [Laws, 2003, ch. 529, § 23, eff from and after July 1, 2003.]

**Editor's Notes** — Former § 27-19-56.80 authorized the issuance of a distinctive motor vehicle license tag to supporters of POW or MIA members of the United States Armed Forces.

## § 27-19-56.83. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.83. [Laws, 2003, ch. 529, § 27, eff from and after July 1, 2003.]

**Editor's Notes** — Former § 27-19-56.83 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Scuba Diving Association, Inc.

## § 27-19-56.85. Special license tags or plates; Vietnam Veteran.

In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces during the Vietnam Conflict and were awarded a Vietnam Service Ribbon, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a Vietnam veteran. The State Tax Commission, with concurrence by the State Veterans Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Tax Commission with concurrence by the State Veterans Affairs Board.

The distinctive license plates shall be prepared by the Tax Commission and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Tax Commission on a monthly basis as prescribed by the commission. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The State Tax Commission shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(2) must be complied with before July 1, 2011.

Distinctive license tags shall not be issued under this section after July 8, 2020. A person issued a distinctive license tag under this section before July 8, 2020, may renew the license tag under Section 27-19-56.524(3) in the manner provided for the issuance and renewal of a tag in Section 27-19-56.524(3).

**HISTORY: Laws, 2003, ch. 529, § 29; Laws, 2008, ch. 515, § 28, eff from and after July 1, 2008; Laws, 2020, ch. 457, § 56, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, added the last paragraph.

## § 27-19-56.86. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.86. [Laws, 2003, ch. 529, § 32, eff from and after July 1, 2003.]

**Editor's Notes —** Former § 27-19-56.86 authorized the issuance of a distinctive motor vehicle license tag to supporters of Campus Life.

## § 27-19-56.89. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.89. [Laws, 2003, ch. 529, § 37, eff from and after July 1, 2003.]

**Editor's Notes** — Former § 27-19-56.89 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Arts Commission.

## § 27-19-56.90. Special license tags or plates; National Rifle Association of America supporter.

(1) Any owner of a motor vehicle, or of a boat trailer or utility trailer of a gross weight of ten thousand (10,000) pounds or less, who is a resident of this state, upon complying with the laws relating to registration and licensing of motor vehicles or trailers, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, or for trailers, as the case may be, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle or trailer registered in his name identifying such person as a supporter of the National Rifle Association of America. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Rifle Association of America, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the NRA Foundation State Fund Account for Mississippi to be used for projects that qualify under Section 501(c)(3) of the Internal Revenue Service Code, including, but not restricted to, hunter education, firearms safety courses, marksmanship training and wildlife conservation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2004, ch. 559, § 1; Laws, 2011, ch. 428, § 11, eff from and after July 1, 2011; Laws, 2020, ch. 457, § 49, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, in the first sentence of (1), inserted "or of a boat trailer…(10,000) pounds or less," deleted "motor vehicle" following "upon complying with the," inserted "or trailers" following "licensing of motor vehicles," inserted "or for trailers, as the case may be," and inserted "or trailer" following "each motor vehicle."

## § 27-19-56.93. Special license tags or plates; breast cancer awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon

payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special breast cancer awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Central Mississippi Steel Magnolia Affiliate and the North Mississippi Affiliate of the Susan G. Komen Breast Cancer Foundation, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Susan G. Komen Breast Cancer Foundation to support statewide programs in Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2004, ch. 559, § 4; Laws, 2011, ch. 428, § 13, eff from and after July 1, 2011; Laws, 2018, ch. 432, § 27, eff from and after July 1, 2018.**

**Amendment Notes —** The 2018 amendment rewrote (4)(a), which read: "(a)(i) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Central Mississippi Steel Magnolia Affiliate of the Susan G. Komen Breast Cancer Foundation. (ii) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the North Mississippi Affiliate of the Susan G. Komen Breast Cancer Foundation."

## §§ 27-19-56.98 through 27-19-56.101. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.98. [Laws, 2004, ch. 559, § 9; Laws, 2011, ch. 428, § 16, eff from and after July 1, 2011.]

§ 27-19-56.99. [Laws, 2004, ch. 559, § 10; Laws, 2011, ch. 428, § 17, eff from and after July 1, 2011.]

§ 27-19-56.100. [Laws, 2004, ch. 559, § 11; Laws, 2011, ch. 428, § 18, eff from and after July 1, 2011.]

§ 27-19-56.101. [Laws, 2004, ch. 559, § 12; Laws, 2011, ch. 428, § 19, eff from and after July 1, 2011.]

**Editor's Notes —** Former § 27-19-56.98 authorized the issuance of a distinctive motor vehicle license tag to supporters of DECA.

Former § 27-19-56.99 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Civil Legal Assistance Fund.

Former § 27-19-56.100 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Gulf States Golf Foundation.

Former § 27-19-56.101 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Department of Archives and History.

## §§ 27-19-56.103 through 27-19-56.105. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.103. [Laws, 2004, ch. 559, § 14; Laws, 2011, ch. 428, § 21, eff from and after July 1, 2011.]

§ 27-19-56.104. [Laws, 2004, ch. 559, § 15; Laws, 2011, ch. 428, § 22, eff from and after July 1, 2011.]

§ 27-19-56.105. [Laws, 2004, ch. 559, § 16, eff from and after July 1, 2004.]

**Editor's Notes** — Former § 27-19-56.103 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Kappa Alpha Order.

Former § 27-19-56.104 authorized the issuance of a distinctive motor vehicle license tag honoring the Civilian Conservation Corps.

Former § 27-19-56.105 authorized the issuance of a distinctive motor vehicle license tag to law enforcement officers and firefighters who were wounded in the line of duty.

## § 27-19-56.107. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.107. [Laws, 2005, ch. 532, § 5; Laws, 2011, ch. 428, § 24, eff from and after July 1, 2011.]

**Editor's Notes** — Former § 27-19-56.107 authorized the issuance of a distinctive motor vehicle license tag to supporters of Mississippi Families for Kids.

## § 27-19-56.108. Special license tags or plates; Rotary International supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of Rotary International. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Past Governor, District 6820, Rotary International, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The

additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the department shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed equally to District 6800, District 6820 and District 6840, Rotary International.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(5) must be satisfied for the distinctive license tag before July 1, 2021.

**HISTORY: Laws, 2005, ch. 532, § 6; Laws, 2011, ch. 428, § 25; Laws, 2011, ch. 523, § 48; Laws, 2014, ch. 483, § 33; Laws, 2017, ch. 432, § 22, eff from and after July 1, 2017; Laws, 2019, ch. 477, § 26, eff from and after July 1, 2019.**

**Amendment Notes —** The 2019 amendment substituted "July 1, 2021" for "July 1, 2018" in (7).

## §§ 27-19-56.110 and 27-19-56.111. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.110. [Laws, 2005, ch. 532, § 8, eff from and after July 1, 2005.]

§ 27-19-56.111. [Laws, 2005, ch. 532, § 9, eff from and after July 1, 2005.]

**Editor's Notes —** Former § 27-19-56.110 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Poultry Association, Inc.

Former § 27-19-56.111 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Emergency Medical Services.

## §§ 27-19-56.114 and 27-19-56.115. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.114. [Laws, 2005, ch. 532, § 12; Laws, 2011, ch. 428, § 29, eff from and after July 1, 2011.]

§ 27-19-56.115. [Laws, 2005, ch. 532, § 14, eff from and after July 1, 2005.]

**Editor's Notes —** Former § 27-19-56.114 authorized the issuance of a distinctive motor vehicle license tag to supporters of SafeCity Initiative.

Former § 27-19-56.115 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Manufacturers Association.

## §§ 27-19-56.118 and 27-19-56.119. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.118. [Laws, 2005, ch. 532, § 18, eff from and after July 1, 2005.]

§ 27-19-56.119. [Laws, 2006, ch. 540, § 1; Laws, 2011, ch. 428, § 31, eff from and after July 1, 2011.]

**Editor's Notes —** Former § 27-19-56.118 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Prehospital Professionals Association.

Former § 27-19-56.119 authorized the issuance of a distinctive motor vehicle license tag to supporters of Support Our Troops, Inc.

## §§ 27-19-56.122 through 27-19-56.124. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.122. [Laws, 2006, ch. 540, § 4; Laws, 2011, ch. 428, § 33, eff from and after July 1, 2011.]

§ 27-19-56.123. [Laws, 2006, ch. 540, § 5; Laws, 2011, ch. 428, § 34, eff from and after July 1, 2011.]

§ 27-19-56.124. [Laws, 2006, ch. 540, § 6; Laws, 2011, ch. 428, § 35, eff from and after July 1, 2011.]

**Editor's Notes —** Former § 27-19-56.122 authorized the issuance of a distinctive motor vehicle license tag honoring the Historic City of Magnolia, Mississippi.

Former § 27-19-56.123 authorized the issuance of a distinctive motor vehicle license

tag to supporters of Mississippi martial arts.

Former § 27-19-56.124 authorized the issuance of a special gastroparesis awareness motor vehicle license tag.

## § 27-19-56.125. Special license tags or plates; to Mississippians who are veterans of the United States Armed Forces.

In recognition of the patriotic service rendered by Mississippians who are veterans of the United States Armed Forces, beginning with any registration year commencing on or after July 1, 2011, any such person is privileged to obtain distinctive motorcycle license plates or tags for each motorcycle registered in his name identifying his status as a veteran. The Department of Revenue, with concurrence by the State Veterans Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the State Veterans Affairs Board.

The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

An applicant for the distinctive plates shall present to the issuing official written evidence of the veteran's service. The evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, a written certification of military service from the State Veterans Affairs Board or a valid military identification card; however, a distinctive license plate or tag shall not be issued under this section to any person who was dishonorably discharged from the United States Armed Forces. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private motorcycle registered in the name, or jointly in the name, of the person making the application, and when issued to the person shall be used upon the motorcycle for which issued in lieu of the standard license plate or license tag normally issued for the motorcycle.

The distinctive license plates shall not be transferable between motorcycle owners; and in the event the owner of a motorcycle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the motorcycle, the plate shall be retained by the owner and returned to the tax collector.

Distinctive license tags shall not be issued under this section after July 8, 2020. A person issued a distinctive tag under this section before July 8, 2020, may renew the license tag under Section 27-19-56.524(4) in the manner provided for the issuance and renewal of a tag in Section 27-19-56.524(4).

**HISTORY: Laws, 2006, ch. 540, § 7; Laws, 2011, ch. 523, § 49, eff from and after passage (approved Apr. 26, 2011); Laws, 2020, ch. 457, § 57, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, added the last paragraph.

## § 27-19-56.126. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.126. [Laws, 2006, ch. 540, § 11, eff from and after July 1, 2006.]

**Editor's Notes —** Former § 27-19-56.126 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Braves baseball team

## §§ 27-19-56.128 and 27-19-56.129. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.128. [Laws, 2006, ch. 540, § 13; Laws, 2011, ch. 428, § 37, eff from and after July 1, 2011.]

§ 27-19-56.129. [Laws, 2006, ch. 540, § 14; Laws, 2011, ch. 428, § 38, eff from and after July 1, 2011.]

**Editor's Notes —** Former § 27-19-56.128 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Crohn's and Colitis Foundation of America.

Former § 27-19-56.129 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Hurricane Recovery Fund.

## §§ 27-19-56.131 and 27-19-56.132. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.131. [Laws, 2006, ch. 540, § 16, eff from and after July 1, 2006.]

§ 27-19-56.132. [Laws, 2006, ch. 540, § 17; Laws, 2011, ch. 428, § 39, eff from and after July 1, 2011.]

**Editor's Notes —** Former § 27-19-56.131 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Agricultural Aviation Association.

Former § 27-19-56.132 authorized the issuance of a distinctive motor vehicle license tag displaying the word "ANTI-THEFT" to discourage vehicle theft and assist law enforcement in identifying and recovering stolen vehicles.

## §§ 27-19-56.134 and 27-19-56.135. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.134. [Laws, 2006, ch. 540, § 19, eff from and after July 1, 2006.]

§ 27-19-56.135. [Laws, 2006, ch. 540, § 20; Laws, 2011, ch. 428, § 40; Laws, 2011, ch. 523, § 51, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes** — Former § 27-19-56.134 authorized the issuance of a distinctive motor vehicle license tag to supporters of children with medical handicaps.

Former § 27-19-56.135 authorized the issuance of a distinctive motor vehicle license tag identifying individuals as attorneys.

## § 27-19-56.140. Special license tags or plates; Veterans of the United States Armed Forces supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Veterans of the United States Armed Forces. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the concurrence of the Mississippi Veterans Affairs, may prescribe.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of a fund administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans nursing homes and cemeteries.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 35, eff from and after passage (approved July 8, 2020).**

**Editor's Notes** — A former § 27-19-56.140 [Laws, 2006, ch. 540, § 26; Laws, 2011, ch. 428, § 44, eff from and after July 1, 2011; Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018] authorized the issuance of a distinctive motor vehicle license tag to supporters of veterans of the United States Armed Forces.

**Cross References** — Mississippi Burn Care Fund, see § 7-9-70.

Mississippi Veterans Affairs, see § 35-1-1 et seq.

Provisions of this section must be complied with before July 1, 2024, in order for a distinctive license tag in support of the GRAMMY® Museum Mississippi to be issued, see § 27-19-56.415.

## § 27-19-56.141. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.141. [Laws, 2006, ch. 540, § 27; Laws, 2010, ch. 518, § 40; Laws, 2011, ch. 428, § 45, eff from and after July 1, 2011.]

**Editor's Notes** — Former § 27-19-56.141 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi SIDS Alliance.

## §§ 27-19-56.143 through 27-19-56.148. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.143. [Laws, 2007, ch. 522, § 3; Laws, 2011, ch. 428, § 46, eff from and after July 1, 2011.]

§ 27-19-56.144. [Laws, 2007, ch. 522, § 4, eff from and after July 1, 2007.]

§ 27-19-56.145. [Laws, 2007, ch. 522, § 5, eff from and after July 1, 2007.]

§ 27-19-56.146. [Laws, 2007, ch. 522, § 9, eff from and after July 1, 2007.]

§ 27-19-56.147. [Laws, 2007, ch. 522, § 10; Laws, 2011, ch. 428, § 47, eff from and after July 1, 2011.]

§ 27-19-56.148. [Laws, 2007, ch. 522, § 11, eff from and after July 1, 2007.]

**Editor's Notes** — Former § 27-19-56.143 authorized the issuance of a distinctive motor vehicle license tag displaying the phrase "In God We Trust."

Former § 27-19-56.144 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Police Benevolent Foundation.

Former § 27-19-56.145 authorized the issuance of a distinctive motor vehicle license tag to supporters of the GFWC Mississippi Federation of Women's Club, Incorporated.

Former § 27-19-56.146 authorized the issuance of a distinctive motor vehicle license tag to supporters of Lamar Christian School.

Former § 27-19-56.147 authorized the issuance of a distinctive motor vehicle license tag to supporters of Baptist Homes, Inc.

Former § 27-19-56.148 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Knights of Peter Claver Ladies Auxiliary.

## § 27-19-56.153. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.153. [Laws, 2007, ch. 522, § 16, eff from and after July 1, 2007.]

**Editor's Notes** — Former § 27-19-56.153 authorized the issuance of a distinctive motor vehicle license tag to supporters of Leake County public schools.

## §§ 27-19-56.155 through 27-19-56.161. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.155. [Laws, 2007, ch. 522, § 18, eff from and after July 1, 2007.]

§ 27-19-56.156. [Laws, 2007, ch. 522, § 19; Laws, 2011, ch. 428, § 48, eff from and after July 1, 2011.]

§ 27-19-56.157. [Laws, 2007, ch. 522, § 20, eff from and after July 1, 2007.]

§ 27-19-56.158. [Laws, 2007, ch. 522, § 21, eff from and after July 1, 2007.]

§ 27-19-56.159. [Laws, 2007, ch. 522, § 22, eff from and after July 1, 2007.]

§ 27-19-56.160. [Laws, 2007, ch. 522, § 23, eff from and after July 1, 2007.]

§ 27-19-56.161. [Laws, 2007, ch. 522, § 26; Laws, 2010, ch. 518, § 41, eff from and after July 1, 2010.]

**Editor's Notes** — Former § 27-19-56.155 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Lumberton Line School District.

Former § 27-19-56.156 authorized the issuance of a distinctive motor vehicle license tag displaying the phrase "Thank a Teacher Today."

Former § 27-19-56.157 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Hancock County, Mississippi, School District.

Former § 27-19-56.158 authorized the issuance of a distinctive motor vehicle license tag to supporters of the art and craft of quiltmaking.

Former § 27-19-56.159 authorized the issuance of a distinctive motor vehicle license

tag to supporters of International Hair.

Former § 27-19-56.160 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Democratic Party of the State of Mississippi.

Former § 27-19-56.161 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Clinton Community Nature Center.

## § 27-19-56.162. Special license tags or plates; "Gold Star Family" license plate honoring service members who died while on active duty in the U.S. Armed Forces while the U.S. was engaged in hostile activities or time of war.

(1) There shall be issued beginning July 1, 2008, special motor vehicle license tags honoring the family members of service members who have died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war. The license tag shall be officially designated as the Gold Star license plate.

(2) Except as otherwise provided in this section, any owner of a motor vehicle who is a resident of this state and a family member of a service member who has died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (5) of this section, shall be issued a Gold Star license tag for any motor vehicle registered in his name. The distinctive license tag shall be of such color and design as the Department of Revenue, with the advice of supporters of this license tag, may prescribe; however, the license tag shall bear in a conspicuous place a gold star with blue fringe on a white background with a red border that is the symbol for a fallen service member and shall have the words "Gold Star Family" and the branch of the United States Armed Forces in which the family member served displayed on it.

(3) One (1) Gold Star license tag issued to the mother of the service member who died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, and one (1) Gold Star license tag issued to the unremarried spouse of the service member who died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees.

(4) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (5) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(5) Except as otherwise provided in this section, beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(6) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(7) A Gold Star license tag issued pursuant to this section may be personalized in the manner provided for in Section 27-19-48 upon payment of the additional fee prescribed in that section.

(8) In order to qualify as a family member, the person must be directly related to the fallen service member as their unremarried spouse, child, stepchild, legal mother or father, sibling related by blood or legal adoption, step-sibling, grandparent, grandchild, aunt, uncle or stepparent who is currently married to the mother or father of the fallen service member.

(9) Whether a service member is deemed to have died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war shall be determined by the classification of death as listed by the United States Department of Defense

and may be verified from documentation directly from the Department of Defense or from its subordinate agencies such as the Coast Guard, Reserve or National Guard. A classification of having died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war by the Department of Defense shall be prima facie evidence that the service member died in such manner. Documentation of the fact that the service member died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war and proof of relationship to the service member shall be required by the county tax collector before issuing a Gold Star license plate. The county tax collector may waive the documentation if he or she has actual knowledge of the family relationship and that the service member died while serving on active duty in the Armed Forces of the United States while the United States was involved in hostile activities or a time of war.

(10) The Gold Star license plate shall be issued only to family members of service members that resided in Mississippi at the time of the death of the service member.

(11) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(12) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(13) Distinctive license tags shall not be issued under this section after July 8, 2020. A person issued a distinctive license tag under this section before July 8, 2020, may renew the license tag under Section 27-19-56.524(5) in the manner provided for the issuance and renewal of a tag in Section 27-19-56.524(5).

**HISTORY: Laws, 2008, ch. 515, § 1, eff from and after July 1, 2008; Laws, 2019, ch. 477, § 33, eff from and after July 1, 2019; Laws, 2020, ch. 457, § 58, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2019 amendment substituted "died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war" for "been killed in action or died in a combat zone while serving in the Armed Forces of the United States" in (1), (2) and (9) and for "was killed in action or died in a combat zone" once in (3) and (4) and twice in (9); deleted former (8)(b), which read: "As used in this section, 'combat zone' means any area the President of the United States designates by executive order as an area in which the United States Armed Forces are engaging or have engaged in combat"; in the second sentence of (9), inserted "having" preceding "died while" and substituted "died in such manner" for "was killed in action" at the end; and substituted "Department of Revenue" for "State Tax Commission" and "department" for "commission" throughout the section.

The 2020 amendment, effective July 8, 2020, added (13).

## § 27-19-56.163. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.163. [Laws, 2008, ch. 515, § 3, eff from and after July 1, 2008.]

**Editor's Notes** — Former § 27-19-56.163 authorized the issuance of a distinctive motor vehicle license tag to supporters of E.E. Rogers Adventist Academy.

## § 27-19-56.165. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.165. [Laws, 2008, ch. 515, § 5, eff from and after July 1, 2008.]

**Editor's Notes** — Former § 27-19-56.165 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Philadelphia Public School District.

## §§ 27-19-56.167 and 27-19-56.168. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.167. [Laws, 2008, ch. 515, § 7, eff from and after July 1, 2008.]
§ 27-19-56.168. [Laws, 2008, ch. 515, § 8, eff from and after July 1, 2008.]

**Editor's Notes** — Former § 27-19-56.167 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi United Methodist Church.

Former § 27-19-56.168 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Early Childhood Association.

## §§ 27-19-56.170 and 27-19-56.171. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.170. [Laws, 2008, ch. 515, § 10, eff from and after July 1, 2008.]
§ 27-19-56.171. [Laws, 2008, ch. 515, § 11, eff from and after July 1, 2008.]

**Editor's Notes** — Former § 27-19-56.170 authorized the issuance of a distinctive motor vehicle license tag to supporters of Forrest County Agricultural High School.

Former § 27-19-56.171 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Chapter of the National Association of Social Workers.

## §§ 27-19-56.173 and 27-19-56.174. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.173. [Laws, 2008, ch. 515, § 13, eff from and after July 1, 2008.]
§ 27-19-56.174. [Laws, 2008, ch. 515, § 14, eff from and after July 1, 2008.]

**Editor's Notes —** Former § 27-19-56.173 authorized the issuance of a distinctive motor vehicle license tag to supporters of Mississippi HeARTS Against AIDS.

Former § 27-19-56.174 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Coastal Conservation Association of Mississippi.

## §§ 27-19-56.177 through 27-19-56.184. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.177. [Laws, 2008, ch. 515, § 17, eff from and after July 1, 2008.]

§ 27-19-56.178. [Laws, 2008, ch. 515, § 18, eff from and after July 1, 2008.]

§ 27-19-56.179. [Laws, 2008, ch. 515, § 19, eff from and after July 1, 2008.]

§ 27-19-56.180. [Laws, 2008, ch. 515, § 20, eff from and after July 1, 2008.]

§ 27-19-56.181. [Laws, 2008, ch. 515, § 21, eff from and after July 1, 2008.]

§ 27-19-56.182. [Laws, 2008, ch. 515, § 22, eff from and after July 1, 2008.]

§ 27-19-56.183. [Laws, 2008, ch. 515, § 23, eff from and after July 1, 2008.]

§ 27-19-56.184. [Laws, 2008, ch. 515, § 24, eff from and after July 1, 2008.]

**Editor's Notes —** Former § 27-19-56.177 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Chapter of the Arthritis Foundation.

Former § 27-19-56.178 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Fondren Renaissance Foundation.

Former § 27-19-56.179 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi High School Rodeo Association.

Former § 27-19-56.180 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Society for Respiratory Care.

Former § 27-19-56.181 authorized the issuance of a distinctive motor vehicle license tag to supporters of Saint Stanislaus College in Bay Saint Louis, Mississippi.

Former § 27-19-56.182 authorized the issuance of a distinctive motor vehicle license tag to supporters of Our Lady Academy in Bay Saint Louis, Mississippi.

Former § 27-19-56.183 authorized the issuance of a distinctive motor vehicle license tag to members of the Benevolent and Protective Order of Elks.

Former § 27-19-56.184 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Municipal League.

## § 27-19-56.186. Special license tags or plates; to Mississippians who received certain medals for service in or in support of operations in Iraq.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Iraq Campaign Medal, the Global War on Terrorism Expeditionary Medal, the Armed Forces Expeditionary Medal or the Inherent Resolve Campaign Medal for service in, or in support of operations in, Iraq, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or

tag for each motor vehicle registered in his or her name identifying him or her as an Iraq veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Southwest Asia Service Medal, the Iraq Campaign Medal, the Global War on Terrorism Expeditionary Medal, the Armed Forces Expeditionary Medal or the Inherent Resolve Campaign Medal for service in, or in support of operations in, Iraq. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board of this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Distinctive license tags shall not be issued under this section after July 8, 2020. A person issued a distinctive license tag under this section before July 8, 2020, may renew the license tag under Section 27-19-56.524(6) in the manner provided for the issuance and renewal of a tag in Section 27-19-56.524(6).

**HISTORY: Laws, 2009, ch. 548, § 1, eff from and after July 1, 2009; Laws, 2019, ch. 477, § 35, eff from and after July 1, 2019; Laws, 2020, ch. 457, § 59, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2019 amendment inserted "or the Inherent Resolve Campaign Medal" once in (1) and once in (2) and made related changes; and substituted "Department of Revenue" for "State Tax Commission" and "department" for "commission" throughout the section.

The 2020 amendment, effective July 8, 2020, added (7).

## § 27-19-56.187. Special license tags or plates; to Mississippians who received certain medals for service in or in support of operations in Afghanistan.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as an Afghanistan veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of

such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board of this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Distinctive license tags shall not be issued under this section after July 8, 2020. A person issued a distinctive license tag under this section before July 8, 2020, may renew the license tag under Section 27-19-56.524(7) in the manner provided for the issuance and renewal of a tag in Section 27-19-56.524(7).

**HISTORY: Laws, 2009, ch. 548, § 2, eff from and after July 1, 2009; Laws, 2020, ch. 457, § 60, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, substituted "Department of Revenue" for "State Tax Commission" throughout the section; in (4)(a), inserted "of" following "Board" and "the" following "benefit of"; and added (7).

## § 27-19-56.188. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.188. [Laws, 2009, ch. 548, § 4, eff from and after July 1, 2009.]

**Editor's Notes** — Former § 27-19-56.188 authorized the issuance of a distinctive motor vehicle license tag to supporters of Hatley School.

## § 27-19-56.191. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.191. [Laws, 2009, ch. 548, § 9, eff from and after July 1, 2009.]

**Editor's Notes** — Former § 27-19-56.191 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Headstart Association, Inc.

## § 27-19-56.194. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.
§ 27-19-56.194. [Laws, 2009, ch. 548, § 12, eff from and after July 1, 2009.]

**Editor's Notes** — Former § 27-19-56.194 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Prehospital Professions Association.

## §§ 27-19-56.197 and 27-19-56.198. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.197. [Laws, 2009, ch. 548, § 15, eff from and after July 1, 2009.]
§ 27-19-56.198. [Laws, 2009, ch. 548, § 16, eff from and after July 1, 2009.]

**Editor's Notes** — Former § 27-19-56.197 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Delta Bear Habitat Program.

Former § 27-19-56.198 authorized the issuance of a distinctive motor vehicle license tag to supporters of Leake Academy.

## § 27-19-56.199. Special license tags or plates; recipient of the Navy and Marine Corps Medal.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Navy and Marine Corps Medal, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Navy and Marine Corps Medal. The tags shall be of such color and design as the Department of Revenue shall prescribe, subject to the approval of the Mississippi License Tag Commission, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Navy and Marine Corps Medal. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Distinctive license tags shall not be issued under this section after July 8, 2020. A person issued a distinctive license tag under this section before July 8, 2020, may renew the license tag under Section 27-19-56.524(8) in the manner provided for the issuance and renewal of a tag in Section 27-19-56.524(8).

**HISTORY: Laws, 2009, ch. 548, § 17, eff from and after July 1, 2009; Laws, 2020, ch. 457, § 61, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, substituted "Department of Revenue" for "State Tax Commission" throughout the section; added (7); and made minor punctuation changes.

## § 27-19-56.204. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.204. [Laws, 2009, ch. 548, § 22, eff from and after July 1, 2009.]

**Editor's Notes** — Former § 27-19-56.204 authorized the issuance of a distinctive motor vehicle license tag to supporters of Moss Point High School.

### § 27-19-56.205. Special license tags or plates; members of the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated, operating under the M.W. Stringer Grand Lodge, Free and Accepted Masons.

(1) Any owner of a motor vehicle who is a member of the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated, operating under the M.W. Stringer Grand Lodge, Free and Accepted Masons, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a special license tag which displays the Heroines of Jericho emblem. The distinctive license tag so issued shall display the words "John L. Webb Grand High Court" and shall be of such color and design as the Department of Revenue, with the advice of the Officers of the John L. Webb Grand High Court, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official documentation from the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated as prescribed by the Department of Revenue showing their membership in the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited in a special fund hereby created in the State Treasury to the credit of the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated. The funds shall be available for expenditure at the discretion of the John L. Webb Grand High Court.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 36, eff from and after passage (approved July 8, 2020).**

**Editor's Notes —** A former § 27-19-56.205 [Laws, 2009, ch. 548, § 23, eff from and after July 1, 2009; Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018] authorized the issuance of a distinctive motor vehicle license tag to members of the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated, operating under the M.W. Stringer Grand Lodge, Free and Accepted Masons.

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.

Provisions of this section must be complied with before July 1, 2024, in order for a distinctive license tag in support of the GRAMMY® Museum Mississippi to be issued, see § 27-19-56.415.

## §§ 27-19-56.206 through 27-19-56.208. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.206. [Laws, 2009, ch. 548, § 24, eff from and after July 1, 2009.]

§ 27-19-56.207. [Laws, 2010, ch. 518, § 1, eff from and after July 1, 2010.]

§ 27-19-56.208. [Laws, 2010, ch. 518, § 2, eff from and after July 1, 2010.]

**Editor's Notes** — Former § 27-19-56.206 authorized the issuance of a distinctive motor vehicle license tag to supporters of Catholic Schools.

Former § 27-19-56.207 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Dental Association.

Former § 27-19-56.208 authorized the issuance of a distinctive motor vehicle license tag to supporters of Camp Bratton-Green.

## §§ 27-19-56.210 through 27-19-56.212. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.210. [Laws, 2010, ch. 518, § 4, eff from and after July 1, 2010.]

§ 27-19-56.211. [Laws, 2010, ch. 518, § 5, eff from and after July 1, 2010.]

§ 27-19-56.212. [Laws, 2010, ch. 518, § 6, eff from and after July 1, 2010.]

**Editor's Notes** — Former § 27-19-56.210 authorized the issuance of a distinctive motor vehicle license tag to supporters of The Little Light House of Central Mississippi.

Former § 27-19-56.211 authorized the issuance of a distinctive motor vehicle license tag to supporters of Sumrall Public Schools.

Former § 27-19-56.212 authorized the issuance of a distinctive motor vehicle license tag to supporters of the University of Mississippi Medical Center.

## §§ 27-19-56.214 and 27-19-56.215. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.214. [Laws, 2010, ch. 518, § 8, eff from and after July 1, 2010.]

§ 27-19-56.215. [Laws, 2010, ch. 518, § 9, eff from and after July 1, 2010.]

**Editor's Notes** — Former § 27-19-56.214 authorized the issuance of a distinctive motor vehicle license tag to supporters of South Jones High School.

Former § 27-19-56.215 authorized the issuance of a distinctive motor vehicle license tag to supporters of Northeast Jones High School.

## § 27-19-56.216. Special license tags or plates; Laurel High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Laurel High School. The distinctive license tags so issued shall display the words "Laurel Tornadoes" and shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Laurel School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twelve Dollars ($12.00) of each additional fee collected on distinctive tags issued pursuant to this section shall be distributed to Laurel High School for the support of the Laurel High School Beta Club.

(b) Twelve Dollars ($12.00) of each additional fee collected on distinctive tags issued pursuant to this section shall be distributed to Laurel High School for the support of the Laurel High Fine Arts Department.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(d) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replace-

ment distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2010, ch. 518, § 10; Laws, 2011, ch. 523, § 59, eff from and after passage (approved Apr. 26, 2011); Laws, 2018, ch. 432, § 28, eff from and after July 1, 2018.**

**Amendment Notes** — The 2018 amendment, in (4), rewrote (a), which read: "Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Laurel School District," added (b), and redesignated former (b) through (d) as (c) through (e).

## §§ 27-19-56.217 through 27-19-56.229. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.217. [Laws, 2010, ch. 518, § 11, eff from and after July 1, 2010.]

§ 27-19-56.218. [Laws, 2010, ch. 518, § 12, eff from and after July 1, 2010.]

§ 27-19-56.219. [Laws, 2010, ch. 518, § 13, eff from and after July 1, 2010.]

§ 27-19-56.220. [Laws, 2010, ch. 518, § 14, eff from and after July 1, 2010.]

§ 27-19-56.221. [Laws, 2010, ch. 518, § 15, eff from and after July 1, 2010.]

§ 27-19-56.222. [Laws, 2010, ch. 518, § 16, eff from and after July 1, 2010.]

§ 27-19-56.223. [Laws, 2010, ch. 518, § 17, eff from and after July 1, 2010.]

§ 27-19-56.224. [Laws, 2010, ch. 518, § 18, eff from and after July 1, 2010.]

§ 27-19-56.225. [Laws, 2010, ch. 518, § 19, eff from and after July 1, 2010.]

§ 27-19-56.226. [Laws, 2010, ch. 518, § 20; Laws, 2013, ch. 560, § 48, eff from and after July 1, 2013.]

§ 27-19-56.227. [Laws, 2010, ch. 518, § 21, eff from and after July 1, 2010.]

§ 27-19-56.228. [Laws, 2010, ch. 518, § 22, eff from and after July 1, 2010.]

§ 27-19-56.229. [Laws, 2010, ch. 518, § 23, eff from and after July 1, 2010.]

**Editor's Notes** — Former§ 27-19-56.217 authorized the issuance of a distinctive motor vehicle license tag to supporters of Velma Jackson High School.

Former § 27-19-56.218 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Wayne County Athletic Foundation.

Former § 27-19-56.219 authorized the issuance of a distinctive motor vehicle license tag to supporters of Amory High School.

Former § 27-19-56.220 authorized the issuance of a distinctive motor vehicle license tag to supporters of Lake Cormorant High School.

Former § 27-19-56.221 authorized the issuance of a distinctive motor vehicle license tag to supporters of the African-American Heritage Rodeo Association.

Former § 27-19-56.222 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi College School of Law.

Former § 27-19-56.223 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Aberdeen Main Street Association.

Former § 27-19-56.224 authorized the issuance of a distinctive motor vehicle license tag to supporters of Lewisburg High School.

Former § 27-19-56.225 authorized the issuance of a distinctive motor vehicle license tag to supporters of Center Hill High School.

Former§ 27-19-56.226 authorized the issuance of a distinctive motor vehicle license tag to supporters of Southaven High School.

Former § 27-19-56.227 authorized the issuance of a distinctive motor vehicle license tag to supporters of the DeSoto Central High School Band Boosters.

Former § 27-19-56.228 authorized the issuance of a distinctive motor vehicle license tag to supporters of Horn Lake High School.

Former § 27-19-56.229 authorized the issuance of a Special license tags or plates; Hernando High School supporter

## § 27-19-56.231. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.231. [Laws, 2010, ch. 518, § 25, eff from and after July 1, 2010.]

**Editor's Notes** — Former § 27-19-56.231 authorized the issuance of a distinctive motor vehicle license tag to supporters of running in the State of Mississippi.

## §§ 27-19-56.233 through 27-19-56.238. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.233. [Laws, 2010, ch. 518, § 27, eff from and after July 1, 2010.]
§ 27-19-56.234. [Laws, 2010, ch. 518, § 28, eff from and after July 1, 2010.]
§ 27-19-56.235. [Laws, 2010, ch. 518, § 29, eff from and after July 1, 2010.]
§ 27-19-56.236. [Laws, 2010, ch. 518, § 30, eff from and after July 1, 2010.]
§ 27-19-56.237. [Laws, 2010, ch. 518, § 31, eff from and after July 1, 2010.]
§ 27-19-56.238. [Laws, 2010, ch. 518, § 33, eff from and after July 1, 2010.]

**Editor's Notes** — Former § 27-19-56.233 authorized the issuance of a distinctive motor vehicle license tag to supporters of D'Iberville Elementary School.

Former § 27-19-56.234 authorized the issuance of a distinctive motor vehicle license tag to supporters of Mount Olive Attendance Center.

Former § 27-19-56.235 authorized the issuance of a distinctive motor vehicle license tag to supporters of Little League Baseball and Softball.

Former § 27-19-56.236 authorized the issuance of a distinctive motor vehicle license tag to supporters of Saint Richard Catholic School.

Former § 27-19-56.237 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Boys Baseball Association.

Former § 27-19-56.238 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Trail of Honor.

## §§ 27-19-56.241 through 27-19-56.245. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.241. [Laws, 2011, ch. 523, § 1, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.242. [Laws, 2011, ch. 523, § 2, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.243. [Laws, 2011, ch. 523, § 3, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.244. [Laws, 2011, ch. 523, § 4, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.245. [Laws, 2011, ch. 523, § 5, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes —** Former § 27-19-56.241 authorized the issuance of a distinctive motor vehicle license tag to supporters of Special Olympics Mississippi.

Former § 27-19-56.242 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Music Educators Association.

Former § 27-19-56.243 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Corvette Club, Inc.

Former § 27-19-56.244 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Charleston Tigers Athletic Foundation.

Former § 27-19-56.245 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi.

## §§ 27-19-56.247 through 27-19-56.250. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.247. [Laws, 2011, ch. 523, § 7, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.248. [Laws, 2011, ch. 523, § 8, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.249. [Laws, 2011, ch. 523, § 9, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.250. [Laws, 2011, ch. 523, § 10, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes —** Former § 27-19-56.247 authorized the issuance of a distinctive motor vehicle license tag to supporters of Simpson Academy.

Former § 27-19-56.248 authorized the issuance of a distinctive motor vehicle license tag to supporters of The Leukemia & Lymphoma Society.

Former § 27-19-56.249 authorized the issuance of a distinctive motor vehicle license tag to supporters of filmmakers in the State of Mississippi.

Former § 27-19-56.250 authorized the issuance of a distinctive motor vehicle license tag to supporters of Presbyterian Christian School.

## §§ 27-19-56.252 through 27-19-56.256. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.252. [Laws, 2011, ch. 523, § 12, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.253. [Laws, 2011, ch. 523, § 13, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.254. [Laws, 2011, ch. 523, § 14, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.255. [Laws, 2011, ch. 523, § 15, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.256. [Laws, 2011, ch. 523, § 16, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes —** Former § 27-19-56.252 authorized the issuance of a distinctive motor vehicle license tag to supporters of Taylorsville High School.

Former § 27-19-56.253 authorized the issuance of a distinctive motor vehicle license tag to supporters of Raleigh High School.

Former § 27-19-56.254 authorized the issuance of a distinctive motor vehicle license

tag to supporters of Mize Attendance Center.

Former § 27-19-56.255 authorized the issuance of a distinctive motor vehicle license tag to supporters of crappie fishing in the State of Mississippi.

Former § 27-19-56.256 authorized the issuance of a distinctive motor vehicle license tag to supporters of Tylertown High School.

## §§ 27-19-56.258 through 27-19-56.267. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.258. [Laws, 2011, ch. 523, § 18; Laws, 2016, ch. 478, § 27, eff from and after July 1, 2016.]

§ 27-19-56.259. [Laws, 2011, ch. 523, § 19, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.260. [Laws, 2011, ch. 523, § 20, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.261. [Laws, 2011, ch. 523, § 21; Laws, 2012, ch. 534, § 48, eff from and after July 1, 2012.]

§ 27-19-56.262. [Laws, 2011, ch. 523, § 22, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.263. [Laws, 2011, ch. 523, § 23, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.264. [Laws, 2011, ch. 523, § 24, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.265. [Laws, 2011, ch. 523, § 25, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.266. [Laws, 2011, ch. 523, § 26, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.267. [Laws, 2011, ch. 523, § 27, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes —** Former § 27-19-56.258 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Alzheimer's Association, Mississippi Chapter.

Former § 27-19-56.259 authorized the issuance of a distinctive motor vehicle license tag to supporters of the historical Nichols Tigers of Biloxi, Mississippi.

Former § 27-19-56.260 authorized the issuance of a distinctive motor vehicle license tag to supporters of Mississippi State Equine Association.

Former § 27-19-56.261 authorized the issuance of a distinctive motor vehicle license tag to supporters of St. Joseph Catholic School, Madison, Mississippi.

Former § 27-19-56.262 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Magnolia High School Alumni Association, Inc.

Former § 27-19-56.263 authorized the issuance of a distinctive motor vehicle license tag to supporters of Tunica Academy.

Former § 27-19-56.264 authorized the issuance of a distinctive motor vehicle license tag to supporters of the McNair School Reunion, Inc.

Former § 27-19-56.265 authorized the issuance of a distinctive motor vehicle license tag to supporters of Vicksburg High School.

Former § 27-19-56.266 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Corinth High School Alumni Association.

Former § 27-19-56.267 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Mississippi Veterinary Association.

## §§ 27-19-56.269 and 27-19-56.270. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.269. [Laws, 2011, ch. 523, § 29, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.270. [Laws, 2011, ch. 523, § 30, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes** — Former § 27-19-56.269 authorized the issuance of a distinctive motor vehicle license tag displaying the phrase "DON'T TREAD ON ME."

Former § 27-19-56.270 authorized the issuance of a distinctive motor vehicle license tag to supporters of Jackson Academy, Jackson, Mississippi.

## §§ 27-19-56.272 through 27-19-56.276. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.272. [Laws, 2011, ch. 523, § 32, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.273. [Laws, 2011, ch. 523, § 33, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.274. [Laws, 2011, ch. 523, § 34, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.275. [Laws, 2011, ch. 523, § 35, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.276. [Laws, 2011, ch. 523, § 36, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes** — Former § 27-19-56.272 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Abbie Rogers Civitan Camp.

Former § 27-19-56.273 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Animal Rescue League of Laurel.

Former § 27-19-56.274 authorized the issuance of a distinctive motor vehicle license tag to supporters of Brookhaven Academy.

Former § 27-19-56.275 authorized the issuance of a distinctive motor vehicle license tag in honor of Ronald Reagan, fortieth President of the United States.

Former § 27-19-56.276 authorized the issuance of a distinctive motor vehicle license tag to supporters of Jackson Preparatory School.

## §§ 27-19-56.279 and 27-19-56.280. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.279. [Laws, 2011, ch. 523, § 39, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.280. [Laws, 2011, ch. 523, § 40, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes** — Former § 27-19-56.279 authorized the issuance of a distinctive motor vehicle license tag to supporters of Mississippi Tea Party, Inc.

Former § 27-19-56.280 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO).

## §§ 27-19-56.282 and 27-19-56.283. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.282. [Laws, 2011, ch. 523, § 42, eff from and after passage (approved Apr. 26, 2011).]

§ 27-19-56.283. [Laws, 2011, ch. 523, § 43, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes** — Former § 27-19-56.282 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Pi Kappa Phi Fraternity.

Former § 27-19-56.283 authorized the issuance of a distinctive motor vehicle license tag to supporters of the Hattiesburg Zoological Society.

## § 27-19-56.285. Repealed.

Repealed by Laws, 2018, ch. 432, § 29, eff from and after July 1, 2018.

§ 27-19-56.285. [Laws, 2011, ch. 523, § 61, eff from and after passage (approved Apr. 26, 2011).]

**Editor's Notes** — Former § 27-19-56.285 authorized the issuance of a special congenital heart defect awareness motor vehicle license tag.

## § 27-19-56.306. Special license tags or plates; Kossuth High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Kossuth High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Kossuth High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time

to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Kossuth High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2012, ch. 534, § 21, eff from and after July 1, 2012; Laws, 2020, ch. 457, § 37, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2012" at the beginning of (3); and added (7).

## § 27-19-56.308. Special license tags or plates; Corinth High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Corinth High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Corinth High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Corinth High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2012, ch. 534, § 23, eff from and after July 1, 2012; Laws, 2020, ch. 457, § 38, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2012" at the beginning of (3); and added (7).

## § 27-19-56.310. Special license tags or plates; Alcorn Central High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Alcorn Central High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Alcorn Central High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Alcorn Central High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit

into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2012, ch. 534, § 25, eff from and after July 1, 2012; Laws, 2020, ch. 457, § 39, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2012" at the beginning of (3); and added (7).

## § 27-19-56.311. Special license tags or plates; Biggersville High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Biggersville High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Biggersville High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Biggersville High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2012, ch. 534, § 26, eff from and after July 1, 2012; Laws, 2020, ch. 457, § 40, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2012" at the beginning of (3); and added (7).

## § 27-19-56.313. Special license tags or plates; Pearl River Valley Water Supply District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Pearl River Valley Water Supply District, also known as "The Rez." The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Committee acting for the Board of Directors of the Pearl River Valley Water Supply District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Barnett Reservoir Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2012, ch. 534, § 28, eff from and after July 1, 2012; Laws, 2019, ch. 477, § 31, eff from and after July 1, 2019.**

**Amendment Notes —** The 2019 amendment substituted "Barnett Reservoir Foundation" for "Pearl River Valley Water Supply District for deposit into the district's operation and maintenance fund" in (4)(a).

## § 27-19-56.314. Special license tags or plates; MIND Center at the University of Mississippi Medical Center supporter.

(1) Beginning with any registration year commencing on or after July 1, 2016, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the MIND Center at the University of Mississippi Medical Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the MIND Center at the University of Mississippi Medical Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to a special fund hereby created in the State Treasury to the credit of the MIND Center at the University of Mississippi Medical Center. The fund shall be available for expenditure at the discretion of the University of Mississippi Medical Center for the benefit of the MIND Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2022.

**HISTORY: Laws, 2012, ch. 534, § 29; Laws, 2016, ch. 478, § 28, eff from and after July 1, 2016; Laws, 2019, ch. 477, § 29, eff from and after July 1, 2019.**

**Amendment Notes** — The 2019 amendment substituted "July 1, 2022" for "July 1, 2019" in (7).

## § 27-19-56.315. Special license tags or plates; Juvenile Diabetes Research Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Juvenile Diabetes Research Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Chapter of the Juvenile Diabetes Research Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of the Juvenile Diabetes Research Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(4) must be satisfied for the distinctive license tag before July 1, 2021.

**HISTORY: Laws, 2012, ch. 534, § 30, eff from and after July 1, 2012; Laws, 2019, ch. 477, § 27, eff from and after July 1, 2019.**

**Amendment Notes —** The 2019 amendment added (7).

## § 27-19-56.322. Special license tags or plates; oil and gas industry supporter.

(1) Beginning with any registration year commencing on or after July 1, 2018, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the oil and gas industry. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Association of Petroleum Landmen, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Association of Petroleum Landmen.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit

into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2021.

**HISTORY: Laws, 2013, ch. 560, § 1, eff from and after July 1, 2013; Laws, 2018, ch. 432, § 19, eff from and after July 1, 2018.**

**Amendment Notes —** The 2018 amendment, in (1), added "Beginning with any registration year commencing on or after July 1, 2018" at the beginning, and inserted "with the advice of the Mississippi Association of Petroleum Landmen" in the second sentence; deleted "Beginning with any registration year commencing on or after July 1, 2013" from the beginning of (3) and made a related change; substituted "Mississippi Association of Petroleum Landmen" for "American Red Cross Mississippi Region" in (4)(a); and added (7).

## § 27-19-56.331. Special license tags or plates; Palmer Home for Children supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Palmer Home for Children. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Palmer Home for Children, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Palmer Home for Children.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2013, ch. 560, § 10, eff from and after July 1, 2013; Laws, 2020, ch. 457, § 41, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2012" at the beginning of (3); and added (7).

### § 27-19-56.342. Special license tags or plates; Callaway High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Callaway High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Callaway High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Callaway High School for support of the school's athletics program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2022.

**HISTORY: Laws, 2013, ch. 560, § 21, eff from and after July 1, 2013; Laws, 2019, ch. 477, § 30, eff from and after July 1, 2019.**

**Amendment Notes** — The 2019 amendment added (7).

## § 27-19-56.344. Special license tags or plates; commemorating the bicentennial of the establishment of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his or her name commemorating the bicentennial of the establishment of the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Department of Archives and History.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2013, ch. 560, § 23, eff from and after July 1, 2013; Laws, 2018, ch. 395, § 4, eff from and after July 1, 2018.**

**Amendment Notes** — The 2018 amendment deleted "with the advice of the Mississippi Bicentennial Celebration Commission" following "Department of Revenue" in (1); substituted "Mississippi Department of Archives and History" for "Mississippi Bicentennial Celebration Commission" in (4)(a); and made several gender neutral changes.

**Cross References** — Mississippi Department of Archives and History, see § 39-5-1 et seq.

## § 27-19-56.352. Special license tags or plates; Coastal Conservation Association supporter.

(1) Beginning with any registration year commencing on or after July 1, 2018, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Coastal Conservation Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of the Coastal Conservation Association Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on

distinctive license tags issued pursuant to this section shall be distributed to the Coastal Conservation Association Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2021.

**HISTORY: Laws, 2013, ch. 560, § 31, eff from and after July 1, 2013; Laws, 2018, ch. 432, § 18, eff from and after July 1, 2018.**

**Amendment Notes —** The 2018 amendment added “Beginning with any registration year commencing on or after July 1, 2018” at the beginning of (1); deleted “Beginning with any registration year commencing on or after July 1, 2013” from the beginning of (3) and made a related change; and added (7).

## § 27-19-56.369. Special license tags or plates; Pass Christian School District supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of the Pass Christian School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pass Christian School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pass Christian School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2014, ch. 483, § 9; Laws, 2017, ch. 432, § 20, eff from and after July 1, 2017; Laws, 2020, ch. 457, § 42, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, in (1), substituted "July 1, 2020" for "July 1, 2017"; and in (7), substituted "July 1, 2023" for "July 1, 2020."

## § 27-19-56.371. Special license tags or plates; enrolled member or descendant of the Mississippi Band of Choctaw Indians.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as an enrolled member or descendant of the Mississippi Band of Choctaw Indians. The distinctive license tags so issued shall display the word "Chahta" and shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Band of Choctaw Indians, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is an enrolled member or descendant of the Mississippi Band of Choctaw Indians by presenting (a) a Tribal Identification Card issued by the Mississippi Band of Choctaw Indians, (b) a Certificate of Degree of Indian Blood issued by the Mississippi Band of Choctaw Indians, or (c) a Non-Enrolled Member Certificate of Degree of Indian Blood issued by the Mississippi Band of Choctaw Indians. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the

Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Band of Choctaw Indians.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the

provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2014, ch. 483, § 11, eff from and after July 1, 2014; Laws, 2020, ch. 457, § 47, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, in (1), in the first sentence, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning and substituted "an enrolled member or descendant" for "a supporter," in the last sentence, deleted "Tribal Council of the" preceding "Mississippi Band of Choctaw Indians"; in (2), added the second sentence; deleted "Beginning with any registration year commencing on or after July 1, 2014" at the beginning of (3); in (4)(a), deleted "Tribal Council of the" preceding "Mississippi Band of Choctaw Indians"; and added (7).

## § 27-19-56.377. Special license tags or plates; Mississippi MoToSteps Motorcycle Safety Training supporter.

(1) Any owner of a motor vehicle or motorcycle, or both, who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle or motorcycle, or both, registered in his name identifying such person as a supporter of Mississippi MoToSteps Motorcycle Safety Training. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi MoToSteps Motorcycle Safety Training, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's or motorcycle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to MoToSteps Motorcycle Safety Training.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2014, ch. 483, § 17, eff from and after July 1, 2014; Laws, 2020, ch. 457, § 51, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, in (1), inserted "or motorcycle, or both" twice; and in (3), inserted "or motorcycle's" in the second sentence.

## § 27-19-56.378. Special license tags or plates; Choctaw County Chargers supporter.

(1) Beginning with any registration year commencing on or after July 1, 2018, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an

additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Choctaw County Chargers. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Choctaw County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Choctaw County School District for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2021.

**HISTORY: Laws, 2014, ch. 483, § 18, eff from and after July 1, 2014; Laws, 2018, ch. 432, § 20, eff from and after July 1, 2018.**

**Amendment Notes —** The 2018 amendment added "Beginning with any registration year commencing on or after July 1, 2018" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2014" from the beginning of (3) and made a related change; and added (7).

## § 27-19-56.400. Special license tags or plates; Murrah High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Murrah High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Murrah High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time

to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Murrah High School for support of the school's athletics program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2015, ch. 481, § 11, eff from and after July 1, 2015; Laws, 2020, ch. 457, § 43, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2015" at the beginning of (3); and added (7).

## § 27-19-56.402. Special license tags or plates; Children's Advocacy Centers of Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Children's Advocacy Centers of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Children's Advocacy Centers of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Children's Advocacy Centers of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2022.

**HISTORY: Laws, 2015, ch. 481, § 13, eff from and after July 1, 2015; Laws, 2019, ch. 477, § 28, eff from and after July 1, 2019.**

**Amendment Notes** — The 2019 amendment added (7).

## § 27-19-56.412. Special license tags or plates; display of the word "Adoption."

(1) Beginning with any registration year commencing on or after July 1, 2018, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be of such color and design as the Department of Revenue, with the advice of the Choose Life Advisory Committee, may prescribe. The word "Adoption" shall be centered at the bottom of the license tag. The Department of Revenue shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Choose Life Advisory Committee to be used as provided for in subsection (5) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) Funds disbursed to the Choose Life Advisory Committee under this section may be used for any purpose other than for administrative expenses, legal expenses, capital expenditures, attempting to influence any legislation or any political campaign on behalf or in opposition to any candidate for public office.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(7) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(8) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2021.

**HISTORY: Laws, 2015, ch. 481, § 23, eff from and after July 1, 2015; Laws, 2018, ch. 432, § 21, eff from and after July 1, 2018.**

**Amendment Notes** — The 2018 amendment added "Beginning with any registration year commencing on or after July 1, 2018" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2015" from the beginning of (3) and made a related change; and added (8).

## § 27-19-56.415. Special license tags or plates; GRAMMY® Museum Mississippi supporter.

(1) Beginning with any registration year commencing on or after July 1, 2021, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the GRAMMY® Museum Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the GRAMMY® Museum Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the GRAMMY® Museum Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2024.

**HISTORY: Laws, 2016, ch. 478, § 1, eff from and after July 1, 2016; Laws, 2021, ch. 448, § 20, eff from and after July 1, 2021.**

**Amendment Notes —** The 2021 amendment, in (1), added "Beginning with any registration year commencing on or after July 1, 2021"; in (3), deleted "Beginning with any registration year commencing on or after July 1, 2016" from the beginning; and added (7).

## § 27-19-56.425. Special license tags or plates; Gentry High School Mighty Rams supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Gentry High School Mighty Rams. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Gentry High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to North Yalobusha Charities, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2016, ch. 478, § 11, eff from and after July 1, 2016; Laws, 2020, ch. 457, § 48, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, in the first sentence of (1), added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning and substituted "the Gentry High School Mighty Rams" for "Gentry High School"; deleted "Beginning with any registration year commencing on or after July 1, 2016" at the beginning of (3); and in (4)(a), substituted "North Yalobusha Charities, Inc." for "Gentry High School."

## § 27-19-56.430. Special license tags or plates; Murrah High School Alumni Association supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Murrah High School Alumni Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Murrah High School Alumni Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Murrah High School Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2016, ch. 478, § 16, eff from and after July 1, 2016; Laws, 2020, ch. 457, § 44, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2016" at the beginning of (3); and added (7).

## § 27-19-56.431. Special license tags or plates; Mississippi Sickle Cell Foundation supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Sickle Cell Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Sickle Cell Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Sickle Cell Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2016, ch. 478, § 17, eff from and after July 1, 2016; Laws, 2020, ch. 457, § 45, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2016" at the beginning of (3); and added (7).

## § 27-19-56.437. Special license tags or plates; commemorating the bicentennial of Mississippi's statehood.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name commemorating the bicentennial of Mississippi's statehood. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Department of Archives and History, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Department of Archives and History.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2016, ch. 478, § 23, eff from and after July 1, 2016; Laws, 2018, ch. 395, § 5, eff from and after July 1, 2018.**

**Amendment Notes —** The 2018 amendment substituted "distributed to the Mississippi Department of Archives and History" for "deposited into the special fund created in subsection (7) of this section" in (4)(a); deleted former (7), which established a special fund to be used by the Mississippi Department of Archives and History to defray costs associated with Mississippi Bicentennial projects or projects related to the Mississippi History Museum and the Mississippi Civil Rights Museum; and made a gender neutral change.

## § 27-19-56.450. Special license tags or plates; Combat veteran.

(1) In recognition of the patriotic services rendered by Mississippians who served in combat in the United States Armed Forces, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as a combat veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. The Department of Revenue, with the advice of the State Veterans Affairs Board shall develop decals to be affixed to the license tag indicating the type of combat service.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant served in combat in the United States Armed Forces. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time

to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board of this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Distinctive license tags shall not be issued under this section after July 8, 2020. A person issued a distinctive license tag under this section before July 8, 2020, may renew the license tag under Section 27-19-56.524(9) in the manner provided for the issuance and renewal of a tag in Section 27-19-56.524(9).

**HISTORY: Laws, 2017, ch. 432, § 12, eff from and after July 1, 2017; Laws, 2020, ch. 457, § 62, eff from and after passage (approved July 8, 2020).**

**Amendment Notes** — The 2020 amendment, effective July 8, 2020, added (7).

### § 27-19-56.452. Special license tags or plates; Blue Mountain College supporter.

(1) Beginning with any registration year commencing on or after July 1, 2018, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Blue Mountain College in Tippah County, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the President of Blue Mountain College, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Blue Mountain College.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2021.

**HISTORY: Laws, 2018, ch. 432, § 1, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.453. Special license tags or plates; Order of the Eastern Star in Hinds County, Mississippi, supporter.

(1) Beginning with any registration year commencing on or after July 1, 2018, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Order of the Eastern Star in Hinds County, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the M.W. Stringer Grand Lodge, Order of the Eastern Star, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Order of the Eastern Star.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 2, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.454. Special license tags or plates; "Maurice F. Lucas, Sr., Grand Chapter of the Eastern Star, Prince Hall Affiliated, member."

(1) Any owner of a motor vehicle who is a resident of this state and a member of the Maurice F. Lucas, Sr., Grand Chapter of the Eastern Star, Prince Hall Affiliated, operating under the M.W. Stringer Grand Lodge, Free and Accepted Masons, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be entitled to be issued a distinctive license tag for any motor vehicle registered in their name. The distinctive license tags so issued shall display the Order of Eastern Star emblem and the words "Maurice F. Lucas, Sr., Grand Chapter" and shall be of such color and design as the Department of Revenue, with the advice of the officers of the Maurice F. Lucas, Sr., Grand Chapter of the Eastern Star, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Maurice F. Lucas, Sr., Grand Chapter of the Eastern Star, Prince Hall Affiliated.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 3, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.455. Special license tags or plates; American Federation of Teachers supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the American Federation of Teachers. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the American Federation of Teachers/Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the American Federation of Teachers/Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 4, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.456. Special license tags or plates; Vitiligo Beautified Foundation, Inc., supporter

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Vitiligo Beautified Foundation, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Vitiligo Beautified Foundation, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Vitiligo Beautified Foundation, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 5, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.457. Special license tags or plates; Ballet Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Ballet Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Ballet Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Ballet Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 6, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.458. Special license tags or plates; Mississippi Metropolitan Ballet supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Metropolitan Ballet. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi Metropolitan Ballet, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Metropolitan Ballet.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 7, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.459. Special license tags or plates; Firefly Outreach supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Firefly Outreach. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Firefly Outreach, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Firefly Outreach.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 8, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.460. Special license tags or plates; former Sam M. Brinkley High School in Jackson, Mississippi, supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the former Sam M. Brinkley High School in Jackson, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Brinkley High School Alumni Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Brinkley High School Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 9, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.461. Special license tags or plates; Ole Miss Student Veterans of America supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Ole Miss Student Veterans of America. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Ole Miss Student Veterans of America, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Ole Miss Student Veterans of America.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 10, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.462. Special license tags or plates; Noxubee County High School Tigers supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Noxubee County High School Tigers. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Noxubee County High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Noxubee County High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 11, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.463. Special license tags or plates; Kosciusko School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Kosciusko School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Kosciusko School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Kosciusko School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 12, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

### § 27-19-56.464. Special license tags or plates; supporter of conservation of marine wildlife.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the conservation of marine wildlife. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Institute for Marine Mammal Studies, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Institute for Marine Mammal Studies.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 13, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.465. Special license tags or plates; recipient of the Combat Action Ribbon.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Combat Action Ribbon, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as a recipient of the Combat Action Ribbon. The tags shall be of such color and design as the Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Combat Action Ribbon. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board of this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 14, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.466. Special license tags or plates; recipient of the Department of Defense Medal for the Defense of Freedom.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Department of Defense Medal for the Defense of Freedom, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Department of Defense Medal for the Defense of Freedom. The tags shall be of such color and design as the Department of Revenue shall prescribe, subject to the approval of the Mississippi License Tag Commission, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Department of Defense Medal for the Defense of Freedom. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2018, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the

State Treasury to the credit of a special fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2018, ch. 432, § 15, eff from and after July 1, 2018.**

**Cross References —** Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

## § 27-19-56.467. Special license tags or plates; historical license plate for antique motorcycle.

(1) Any resident of the State of Mississippi who is the owner of an antique motorcycle, as defined in Section 27-19-47.1, upon payment of the fee provided for in subsection (2) of this section, may apply through the office of the tax collector in the county of his legal residence, on forms prescribed by the Department of Revenue, for permission to display on the motorcycle an authentic historical license plate of the same year of issuance as the model year of the antique motorcycle. The license plate shall be furnished by the applicant and presented for authentication to the Department of Revenue by the county tax collector. A regular license plate or a distinctive license plate authorized by law must be displayed on the motorcycle until replaced by the historical license plate.

(2) In lieu of the annual payment of road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law, each person who applies for permission to display a historical license plate under this section, shall pay a one-time, nonrefundable special license tax fee of Twenty-five Dollars ($25.00) to the county tax collector. The fee, less five percent (5%) thereof to be retained by the county tax collector and deposited in the county general fund, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department and deposited in the State General Fund.

(3) Upon receipt of an application and a historical license plate under this section, the Department of Revenue shall examine the historical license plate to determine its authenticity, its condition and its original year of issue. If the department determines that the license plate is an authentic historical license plate of the same year of issuance as the model year of the antique motorcycle for which permission to display the license plate is applied and that the license plate is in satisfactory original condition or has been refurbished to a satisfactory condition, then it shall return the license plate to the tax collector with its approval. If the department determines that the license plate is not in satisfactory original condition or has not been refurbished to a satisfactory condition, then it shall return the license plate to the tax collector with its disapproval. The county tax collector shall notify the applicant whether or not permission to display the license plate has been given by the Department of Revenue and, in either case, shall return the license plate to the applicant.

(4) A historical license plate that has been approved for display on an antique motorcycle under the provisions of this section, is not transferable between motorcycle owners and may not be displayed on other motorcycles owned by the same person. If a person to whom permission has been granted to display a historical license plate no longer wishes to display the license plate on the motorcycle for which permission was granted, or if such person sells, trades, exchanges or otherwise disposes of the motorcycle, he must remove the license plate from such motorcycle.

**HISTORY: Laws, 2018, ch. 432, § 17, eff from and after July 1, 2018.**

## § 27-19-56.468. Special license tags or plates; First Responders of Mississippi supporter.

(1) Beginning with any registration year commencing on or after July 1, 2019, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of First Responders of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of First Responders of Mississippi,

may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to First Responders of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replace-

ment distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 1, eff from and after July 1, 2019.**

## § 27-19-56.469. Special license tags or plates; Belhaven Improvement Association supporter.

(1) Beginning with any registration year commencing on or after July 1, 2019, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Belhaven Improvement Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Belhaven Improvement Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Belhaven Improvement Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 2, eff from and after July 1, 2019.**

## § 27-19-56.470. Special license tags or plates; Jefferson Davis County School District supporter.

(1) Beginning with any registration year commencing on or after July 1, 2019, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Jefferson Davis County School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Jefferson Davis County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by

the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Jefferson Davis County Schools Activities Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 3, eff from and after July 1, 2019.**

### § 27-19-56.471. Special license tags or plates; Canopy Children's Solutions supporter.

(1) Beginning with any registration year commencing on or after July 1, 2019, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Canopy Children's Solutions. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Canopy Children's Solutions, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Children's Home Society.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 4, eff from and after July 1, 2019.**

## § 27-19-56.472. Special license tags or plates; Mississippi Kidney Foundation supporter.

(1) Beginning with any registration year commencing on or after July 1, 2019, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Kidney Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Kidney Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The

additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Kidney Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 5, eff from and after July 1, 2019.**

## § 27-19-56.473. Special license tags or plates; Mississippi Faculty Association of Community and Junior Colleges supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Faculty Association of Community and Junior Colleges. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Faculty Association of Community and Junior Colleges, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Faculty Association of Community and Junior Colleges.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 6, eff from and after July 1, 2019.**

## § 27-19-56.474. Special license tags or plates; Mississippi Sweet Potato Council supporter.

(1) Beginning with any registration year commencing on or after July 1, 2019, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Sweet Potato Council. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Sweet Potato Council, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Sweet Potato Council.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 7, eff from and after July 1, 2019.**

## § 27-19-56.475. Special license tags or plates; Family Resource Center of North Mississippi supporter.

(1) Beginning with any registration year commencing on or after July 1, 2019, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Family Resource Center of North Mississippi. The distinctive license tags so issued shall be of such color and

design as the Department of Revenue, with the advice of the Family Resource Center of North Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Family Resource Center of North Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 8, eff from and after July 1, 2019.**

### § 27-19-56.476. Special license tags or plates; Ingalls Shipbuilding supporter.

(1) Beginning with any registration year commencing on or after July 1, 2019, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Ingalls Shipbuilding in Pascagoula, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Ingalls Shipbuilding, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on

distinctive license tags issued pursuant to this section shall be distributed to Main Street Pascagoula.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 9, eff from and after July 1, 2019.**

## § 27-19-56.477. Special license tags or plates; Rotary Club of Central Hancock County supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Rotary Club of Central Hancock County. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Rotary Club of Central Hancock County, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by

the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Rotary Club of Central Hancock County.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 10, eff from and after July 1, 2019.**

### § 27-19-56.478. Special license tags or plates; Starkville High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Starkville High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Starkville High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Starkville Athletic Booster Club, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 11, eff from and after July 1, 2019.**

## § 27-19-56.479. Special license tags or plates; Camp Pioneer, Inc., supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Camp Pioneer, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Camp Pioneer, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Camp Pioneer, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 12, eff from and after July 1, 2019.**

## § 27-19-56.480. Special license tags or plates; Marty Wilson Foundation One Gulf One Goal supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon

payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Marty Wilson Foundation One Gulf One Goal. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Marty Wilson Foundation One Gulf One Goal, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Marty Wilson Foundation One Gulf One Goal for use in its cobia release program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2023.

**HISTORY: Laws, 2019, ch. 477, § 13, eff from and after passage (approved July 1, 2019); Laws, 2020, ch. 457, § 46, eff from and after passage (approved July 8, 2020).**

**Amendment Notes —** The 2020 amendment, effective July 8, 2020, added "Beginning with any registration year commencing on or after July 1, 2020" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2019" at the beginning of (3); and added (7).

## § 27-19-56.481. Special license tags or plates; Columbus High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Columbus High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Columbus High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Columbus Municipal School District for use in the Columbus Municipal School District Teacher Incentive Pay Plan (CMSD TIPP).

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 14, eff from and after July 1, 2019.**

## § 27-19-56.482. Special license tags or plates; Ronald McDonald House Charities of Mississippi, Inc., supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Ronald McDonald House Charities of Mississippi, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Ronald McDonald House Charities of Mississippi, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Ronald McDonald House Charities of Mississippi, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 15, eff from and after July 1, 2019.**

## § 27-19-56.483. Special license tags or plates; Celtic Heritage Society supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Celtic Heritage Society. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Celtic Heritage Society, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Celtic Heritage Society.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 16, eff from and after July 1, 2019.**

## § 27-19-56.484. Special license tags or plates; supporter of suicide prevention.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of suicide prevention. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Chapter of the American Foundation for Suicide Prevention, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of the American Foundation for Suicide Prevention.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 17, eff from and after July 1, 2019.**

## § 27-19-56.485. Special license tags or plates; Moss Point School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Moss Point School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Moss Point School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Gulf Coast Community Foundation for deposit into a special fund created by the Moss Point Educational Enhancement Foundation and used for the purpose authorized by the Board of Directors of the Moss Point Educational Enhancement Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 18, eff from and after July 1, 2019.**

## § 27-19-56.486. Special license tags or plates; Mississippi Book Festival supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of the Mississippi Book Festival. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Book Festival, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Book Festival.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 19, eff from and after July 1, 2019.**

## § 27-19-56.487. Special license tags or plates; North Panola School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the North Panola School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the North Panola School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the North Panola School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 20, eff from and after July 1, 2019.**

## § 27-19-56.488. Special license tags or plates; Holly Springs Separate School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Holly Springs Separate School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Holly Springs Separate School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Holly Springs Separate School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2019, ch. 477, § 21, eff from and after July 1, 2019.**

## § 27-19-56.489. Special license tags or plates; display of the words "Dixie National Livestock Show and Rodeo."

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Fair Commission, may prescribe. The words "Dixie National Livestock Show and Rodeo" shall be featured prominently on the license tag. The Department of Revenue shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in subsection (7) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) There is established in the State Treasury a special fund which shall consist of monies deposited therein under subsection (4) of this section. Monies in the fund may be expended by the Mississippi Fair Commission, upon appropriation by the Legislature, for the benefit and use of the state fairgrounds. Unexpended amounts remaining in the fund at the end of a fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the fund shall be deposited to the credit of the fund.

**HISTORY: Laws, 2019, ch. 477, § 22, eff from and after July 1, 2019.**

## § 27-19-56.490. Special license tags or plates; display of the Mississippi state flag.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Archives and History, may prescribe. The Mississippi state flag shall be featured prominently on the license tag. The Department of Revenue shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2019, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in subsection (7) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) There is established in the State Treasury a special fund which shall consist of monies deposited therein under subsection (4) of this section. Monies in the fund may be expended by the Mississippi Department of Archives and History, upon appropriation by the Legislature, for the operation and maintenance of the Mississippi Museum of History and the Mississippi Civil Rights Museum. Unexpended amounts remaining in the fund at the end of a fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the fund shall be deposited to the credit of the fund.

**HISTORY: Laws, 2019, ch. 477, § 24, eff from and after July 1, 2019; Laws, 2021, ch. 448, § 19, eff from and after July 1, 2021.**

**Amendment Notes —** The 2021 amendment, in (1), substituted "The Mississippi state flag" for "The Stennis Flag designed by Laurin Stennis" in the second to last sentence.

## § 27-19-56.491. Special license tags or plates; Cold War veteran.

(1) In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces anytime between September 2, 1945, and December 26, 1991, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain a distinctive license tag for any motor vehicle registered in his or her name identifying such person as a Cold War veteran. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. An applicant for such distinctive tags shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board of this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 1, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.492. Special license tags or plates; first responder injured in the line of duty.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a first responder who has been injured in the line of duty. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of First Responders of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. For the purposes of this section, the term "first responder" means (a) any law enforcement officer as defined in Section 45-2-21 or (b) any firefighter as defined in Section 45-2-21.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such a distinctive license tag shall present to the issuing official written proof verifying that the applicant is a first responder and has been injured in the line of duty as a first responder. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Law Enforcement Officers and Fire Fighters Disability Benefits Fund created in Section 45-2-21.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 2, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.493. Special license tags or plates; attorney.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as an attorney. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Bar Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by

the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Twenty-five Dollars ($25.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Ten Dollars ($10.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Bar Association.

(b) Four Dollars ($4.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Legal Services.

(c) Four Dollars ($4.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pike School of Art.

(d) Four Dollars ($4.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to South Mississippi Christian Outreach Ministries, Inc.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 3, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.494. Special license tags or plates; Robotics Alliance of Mississippi supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Robotics Alliance of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Robotics Alliance of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on

distinctive license tags issued pursuant to this section shall be distributed to the Robotics Alliance of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 4, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.495. Special license tags or plates; Tupelo Children's Mansion supporter.

(1) Beginning with any registration year commencing on or after July 1, 2020, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Tupelo Children's Mansion. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Tupelo Children's Mansion, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. William Heard may provide the

artwork for the distinctive license tags at no cost to the citizens, state or vendor.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Tupelo Children's Mansion.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 5, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.496. Special license tags or plates; Excel By 5 supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Excel By 5. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Excel By 5, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Excel By 5, Inc., in Jackson, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag, and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 6, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.497. Special license tags or plates; Camp Sunshine supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Camp Sunshine. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Camp Sunshine Executive Board and the

Junior Auxiliary of McComb, Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Camp Sunshine.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag, and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 7, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.498. Special license tags or plates; EV Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of EV Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of EV Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to EV Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag, and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 8, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.499. Special license tags or plates; Sunflower County Ministerial Alliance Counseling Services (SCMACS), Inc., supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Sunflower County Ministerial Alliance Counseling Services (SCMACS), Inc. The distinctive license tags so

issued shall be of such color and design as the Department of Revenue, with the advice of Sunflower County Ministerial Alliance Counseling Services (SCMACS), Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Sunflower County Ministerial Alliance Counseling Services (SCMACS), Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 9, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.500. Special license tags or plates; Mississippi Lupus Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Lupus Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Lupus Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Lupus Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 10, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.501. Special license tags or plates; Bogue Chitto Strong Monument supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Bogue Chitto Strong Monument. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of Bogue Chitto Strong Monument, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Bogue Chitto Strong Monument.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 11, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.502. Special license tags or plates; Louisiana State University 2019 National Champions supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Louisiana State University 2019 National Champions. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Louisiana State University, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Louisiana State University.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 12, eff from and after passage (approved July 8, 2020).**

**Cross References** — Mississippi Burn Care Fund, see § 7-9-70.

Provisions of this section must be complied with before July 1, 2024, in order for a distinctive license tag in support of the GRAMMY® Museum Mississippi to be issued, see § 27-19-56.415.

## § 27-19-56.503. Special license tags or plates; Thomas E. Edwards High School (formerly Ruleville Central High School) supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of Thomas E. Edwards High School (formerly Ruleville Central High School). The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Thomas E. Edwards High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to North Yalobusha Charities, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 13, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.504. Special license tags or plates; Lewisburg High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lewisburg High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Lewisburg High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Lewisburg High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 14, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.505. Special license tags or plates; supporter of the former Utica High School.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of the former Utica High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Utica High School Alumni Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Utica High School Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 15, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.506. Special license tags or plates; supporter of the former Hinds Agricultural High School.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the former Hinds Agricultural High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Hinds Agricultural High School Alumni Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Hinds Agricultural High School Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 16, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.507. Special license tags or plates; supporter of the former Utica Junior College.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the former Utica Junior College. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the Hinds Agricultural High School Alumni Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Hinds Agricultural High School Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 17, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.508. Special license tags or plates; Walnut High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Walnut High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Walnut High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Walnut High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 18, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.509. Special license tags or plates; Falkner High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Falkner High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Falkner High School, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Falkner High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 19, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.510. Special license tags or plates; Ripley High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Ripley High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Ripley High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Ripley High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 20, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.511. Special license tags or plates; Pine Grove High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Pine Grove High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Pine Grove High

School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Pine Grove High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 21, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.512. Special license tags or plates; Blue Mountain High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Blue Mountain High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Blue Mountain High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Blue Mountain High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 22, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.513. Special license tags or plates; Chalybeate School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Chalybeate School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Chalybeate School, may prescribe

and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Chalybeate School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 23, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.514. Special license tags or plates; East Union School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of East Union School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of East Union School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to East Union School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 24, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.515. Special license tags or plates; West Union School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of West Union School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of West Union School, may prescribe

and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to West Union School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 25, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.516. Special license tags or plates; Ingomar School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Ingomar School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Ingomar School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Ingomar School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 26, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.517. Special license tags or plates; Myrtle School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Myrtle School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Myrtle School, may prescribe and shall

consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Myrtle School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 27, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.518. Special license tags or plates; Bruce Trojans supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Bruce Trojans. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Calhoun County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Bruce High School.

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Chalybeate School.

(b) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Bruce Elementary School.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(d) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag. (6) In the case of loss or theft of a distinctive license tag issued under this

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 28, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.519. Special license tags or plates; Calhoun City Wildcats supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Calhoun City Wildcats. The

distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Calhoun County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Calhoun City High School.

(b) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Calhoun City Elementary School.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(d) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 29, eff from and after passage (approved July 8, 2020).**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.520. Special license tags or plates; Vardaman Rams supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Vardaman Rams. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Calhoun County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Vardaman High School.

(b) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Vardaman Elementary School.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(d) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 30, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.521. Special license tags or plates; New Albany School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the New Albany School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the New Albany School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the New Albany School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 31, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.522. Special license tags or plates; Mississippi Wildlife, Fisheries and Parks Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wildlife, Fisheries and Parks Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Wildlife, Fisheries and Parks Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. The total number of license tags prepared under this section shall not exceed one hundred fifty (150). The Mississippi Wildlife, Fisheries and Parks Foundation may designate the distinctive license tags to be issued to selected motor vehicle owners.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Wildlife, Fisheries and Parks Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 32, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.523. Special license tags or plates; Mississippi State Parks supporter.

(1) Any owner of a motor vehicle, or of a boat trailer or utility trailer of a

gross weight of ten thousand (10,000) pounds or less, who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, or for trailers, as the case may be, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle or trailer registered in his name identifying such person as a supporter of Mississippi State Parks. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Wildlife, Fisheries and Parks, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Park Fund created in Section 55-3-41.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Six Dollars ($6.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag, and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 33, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.524. Special license tags or plates; Mississippians who are honorably discharged veterans who served in the U. S. Armed Forces at various times, recipients of certain medals, members of Gold Star families.

(1)(a) In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a veteran. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the Mississippi Veterans Affairs.

(b)(i) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this subsection (1) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.12 before July 8, 2020, may renew the plate under this subsection (1) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (1). However, the person shall not be required to provide the written evidence required in paragraph (c) of this subsection (1). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in this subsection (1).

(c) An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the Mississippi Veterans Affairs. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(d) The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

(2)(a)(i) In recognition of the patriotic services rendered by Mississippians who are recipients of the Bronze Star, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (2), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Bronze Star.

(ii) A person who is privileged to obtain a distinctive motor vehicle license plate or tag identifying such person as a recipient of the Bronze Star and who is eligible to obtain a special license plate under Section 27-19-56 is privileged to obtain one (1) distinctive motor vehicle license plate or tag bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the disabled and identifying such person as a recipient of the Bronze Star.

(iii) Except as otherwise provided in subparagraph (ii) of this paragraph (a), the tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, shall prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Bronze Star; however, if the person is applying for a distinctive tag pursuant to paragraph (a)(ii) of this subsection (2), the applicant shall also meet the requirements of Section 27-19-56. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c)(i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (2) shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this subsection (2), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (2) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.62 before July 8, 2020, may renew the plate or tag under this subsection (2) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (2). The person shall not be required to provide the written proof required in paragraph (b) of this subsection (2); however, if the person is applying for renewal of a distinctive tag described in paragraph (a)(ii) of this subsection (2), the applicant shall also meet the requirements of Section 27-19-56. The additional fee collected from the renewal of such a distinctive plate or tag shall be distributed in the manner provided in paragraph (d) of this subsection (1).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (2) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (2) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (2) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (2) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (2) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (2). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (2). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (2), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (2), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (2).

(3)(a) In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces during the Vietnam Conflict and were awarded a Vietnam Service Ribbon, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a Vietnam veteran. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the Mississippi Veterans Affairs.

(b)(i) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this subsection (3) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.85 before July 8, 2020, may renew the plate or tag under this subsection (3) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (3). However, the person shall not be required to provide the written evidence required in paragraph (c) of this subsection (3). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in subparagraph (i) of this paragraph (b).

(c) An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the Mississippi Veterans Affairs. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(d) The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

(4)(a) In recognition of the patriotic service rendered by Mississippians who are veterans of the United States Armed Forces, beginning with any registration year commencing on or after July 1, 2020, any such person is privileged to obtain distinctive motorcycle license plates or tags for each motorcycle registered in his name identifying his status as a veteran. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the Mississippi Veterans Affairs.

(b)(i) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this subsection (4) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veteran homes and the support of the operations of the state veterans homes and cemeteries.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.125 before July 8, 2020, may renew the plate or tag under this subsection (4) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (4). However, the person shall not be required to provide the written proof required in paragraph (c) of this subsection (4). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in subparagraph (i) of this paragraph (b).

(c) An applicant for the distinctive plates shall present to the issuing official written evidence of the veteran's service. The evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, a written certification of military service from the Mississippi Veterans Affairs or a valid military identification card; however, a distinctive license plate or tag shall not be issued under this subsection (4) to any person who was dishonorably discharged from the United States Armed Forces. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private motorcycle registered in the name, or jointly in the name, of the person making the application, and when issued to the person shall be used upon the motorcycle for which issued in lieu of the standard license plate or license tag normally issued for the motorcycle.

(d) The distinctive license plates shall not be transferable between motorcycle owners; and in the event the owner of a motorcycle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the motorcycle, the plate shall be retained by the owner and returned to the tax collector.

(5)(a) There shall be issued beginning July 1, 2020, special motor vehicle license tags honoring the family members of service members who have died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war. The license tag shall be officially designated as the Gold Star license plate.

(b) Except as otherwise provided in this subsection (5), any owner of a motor vehicle who is a resident of this state and a family member of a service member who has died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in paragraph (e) of this subsection (5), shall be issued a Gold Star license tag for any motor vehicle registered in his name. The distinctive license tag shall be of such color and design as the Department of Revenue, with the advice of supporters of this license tag, may prescribe; however, the license tag shall bear in a conspicuous place a gold star with blue fringe on a white background with a red border that is the symbol for a fallen service member and shall have the words "Gold Star Family" and the branch of the United States Armed Forces in which the family member served displayed on it.

(c) One (1) Gold Star license tag issued to the mother of the service member who died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, and one (1) Gold Star license tag issued to the unremarried spouse of the service member who died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war after September 11, 2001, shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees.

(d) Application for the distinctive license tags authorized by this subsection (5) shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (5) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(e)(i) Except as otherwise provided in this subsection (5), beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (5) shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this subsection (5), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (5) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive tag under Section 27-19-56.162 before July 8, 2020, may renew the tag under this subsection (5) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (5). However, the person shall not be required to provide the documentation and proof required in paragraph (i) of this subsection (5). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (f) of this subsection (1).

(f) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this subsection (5) from the issuance or renewal of the distinctive license tags issued or renewed under this subsection (5). The State Treasurer shall distribute such collections as follows:

(i) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (5) shall be deposited to the credit of a fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (5) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (5) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (5) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(g) A Gold Star license tag issued pursuant to this subsection (5) may be personalized in the manner provided for in Section 27-19-48 upon payment of the additional fee prescribed in that section.

(h) In order to qualify as a family member, the person must be directly related to the fallen service member as their unremarried spouse, child, stepchild, legal mother or father, sibling related by blood or legal adoption, step-sibling, grandparent, grandchild, aunt, uncle or stepparent who is currently married to the mother or father of the fallen service member.

(i) Whether a service member is deemed to have died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war shall be determined by the classification of death as listed by the United States Department of Defense and may be verified from documentation directly from the Department of Defense or from its subordinate agencies such as the Coast Guard, Reserve or National Guard. A classification of having died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war by the Department of Defense shall be prima facie evidence that the service member died in such manner. Documentation of the fact that the service member died while serving on active duty in the Armed Forces of the United States while the United States was engaged in hostile activities or a time of war and proof of relationship to the service member shall be required by the county tax collector before issuing a Gold Star license plate. The county tax collector may waive the documentation if he or she has actual knowledge of the family relationship and that the service member died while serving on active duty in the Armed Forces of the United States while the United States was involved in hostile activities or a time of war.

(j) The Gold Star license plate shall be issued only to family members of service members that resided in Mississippi at the time of the death of the service member.

(k) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (5). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (5). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (5), which will expire the same month and year as the regular license tag.

(*l*) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (5), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (5).

(6)(a) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Iraq Campaign Medal, the Global War on Terrorism Expeditionary Medal, the Armed Forces Expeditionary Medal or the Inherent Resolve Campaign Medal for service in, or in support of operations in, Iraq, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (6), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as an Iraq veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Southwest Asia Service Medal, the Iraq Campaign Medal, the Global War on Terrorism Expeditionary Medal, the Armed Forces Expeditionary Medal or the Inherent Resolve Campaign Medal for service in, or in support of operations in, Iraq. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c)(i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (6) shall pay an additional fee in the amount of Thirty Dollars

($30.00) for each distinctive license tag applied for under this subsection (6), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (6) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.186 before July 8, 2020, may renew the plate or tag under this subsection (6) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (6). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (6). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (6).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (6) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (6) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (6) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (6) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (6) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (6). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (6). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (6), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (6), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (6).

(7)(a) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (7), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as an Afghanistan veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c)(i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (7) shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this subsection (7), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (7) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(ii) A person issued a distinctive tag under Section 27-19-56.187 before July 8, 2020, may renew the tag under this subsection (7) in the manner provided for the issuance and renewal of a distinctive tag under this subsection (2). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (7). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (7).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (7) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (7) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (7) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (7) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (7) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (7). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (7). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (7), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (7), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (7).

(8)(a) In recognition of the patriotic services rendered by Mississippians who are recipients of the Navy and Marine Corps Medal, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (8), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Navy and Marine Corps Medal. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, shall prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Navy and Marine Corps Medal. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c)(i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this subsection (8), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (8) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(ii) A person issued a distinctive tag under Section 27-19-56.199 before July 8, 2020, may renew the tag under this subsection (8) in the manner provided for the issuance and renewal of a distinctive tag under this subsection (8). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (8). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (8).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of

Revenue shall certify the total fees collected under this subsection (8) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (8) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (8) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (8) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (8) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (8). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (8). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (8), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (8), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (8).

(9)(a) In recognition of the patriotic services rendered by Mississippians who served in combat in the United States Armed Forces, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (9), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as a combat veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. The Department of Revenue, with the advice of the Mississippi Veterans Affairs, shall develop decals to be affixed to the license tag indicating the type of military service.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant served in combat in the United States Armed Forces. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c)(i) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this subsection (9) shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this subsection (9), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (9) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(ii) A person issued a distinctive plate or tag under Section 27-19-56.450 before July 8, 2020, may renew the plate or tag under this subsection (9) in the manner provided for the issuance and renewal of a distinctive plate or tag under this subsection (9). However, the person shall not be required to provide the written proof required in paragraph (b) of this subsection (9). The additional fee collected from the renewal of such a distinctive plate shall be distributed in the manner provided in paragraph (d) of this subsection (9).

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (9) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (9) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (9) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (9). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (9). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (9), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (9), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (9).

(10)(a) In recognition of the patriotic services rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces in Operation Desert Storm or Operation Desert Shield, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in paragraph (c) of this subsection (10), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as a veteran of Operation Desert Storm or Operation Desert Shield. The tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterans Affairs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(b) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is an honorably discharged veteran who served in the United States Armed Forces in Operation Desert Storm or Operation Desert Shield. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(c)(i) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this subsection (10) shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this subsection (10), which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this subsection (10) and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(d) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this subsection (10) to the State Treasurer who shall distribute such collections as follows:

(i) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued or renewed under this subsection (10) shall be deposited in the State Treasury to the credit of a special fund to be administered by the board of the Mississippi Veterans Affairs for the support of indigent veterans who are residents of the state veterans homes and the support of the operations of the state veterans homes and cemeteries.

(ii) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (10) shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(iii) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (10) shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(iv) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued or renewed pursuant to this subsection (10) shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(e) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this subsection (10). The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this subsection (10). The tax collector shall issue up to two (2) license decals for each distinctive license tag issued or renewed under this subsection (10), which will expire the same month and year as the regular license tag.

(f) In the case of loss or theft of a distinctive license tag issued or renewed under this subsection (10), the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued or renewed under this subsection (10).

**HISTORY: Laws, 2020, ch. 457, § 53, eff from and after passage (approved July 8, 2020); Laws, 2021, ch. 448, § 15, eff from and after July 1, 2021.**

**Joint Legislative Committee Note —** Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected the following errors in this section: at the end of subsection (2)(c)(ii), substituted "paragraph (d) of this subsection (1)" for "paragraph (d) this subsection (1)," in (6)(d)(i), substituted "for the support of indigent veterans" for "for the support indigent veterans" and in (9)(c)(ii), substituted "July 8, 2020, may renew" for "July 8, 2020, renew." The Joint Committee ratified the corrections at its August 20, 2021, meeting.

Amendment Notes—The 2021 amendment added (10).

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.525. Special license tags or plates; Mississippi Trotting Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Trotting Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Trotting Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Trotting Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 65, eff from and after passage (approved July 8, 2020).**

**Cross References —** State Highway Fund, see § 65-11-35.

### § 27-19-56.526. Special license tags or plates; Poplarville High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Poplarville High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Poplarville High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2020, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Poplarville High School for support of the school's athletic program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2020, ch. 457, § 66, eff from and after passage (approved July 8, 2020).**

### § 27-19-56.527. Special license tags or plates; Mississippi Theatre Association, Inc., supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi Theatre Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of Mississippi Theatre Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time

to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Theatre Association, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 1, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.528. Special license tags or plates; 82 Strong supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of 82 Strong. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of 82 Strong, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to 82 Strong.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 2, eff from and after July 1, 2021.**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.529. Special license tags or plates; Indianola Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Indianola Academy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Indianola Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to North Yalobusha Charities, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 3, eff from and after July 1, 2021.**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.530. Special license tags or plates; Humphreys County High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be

issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Humphreys County High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Humphreys County High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to North Yalobusha Charities, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 4, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.531. Special license tags or plates; Sigma Gamma Rho Sorority supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Sigma Gamma Rho Sorority. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Sigma Gamma Rho Sorority, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty Dollars and Forty Cents ($20.40) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Sigma Gamma Rho Sorority Scholarship Fund.

(b) Three Dollars and Sixty Cents ($3.60) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Association of Educators.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(d) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 5, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.532. Special license tags or plates; Desert of Mississippi Shriners and Daughters AEAONMS, PHA, supporter.

(1) Beginning with any registration year commencing on or after July 1, 2021, any owner of a motor vehicle who is a resident of this state, upon

payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Desert of Mississippi Shriners and Daughters AEAONMS, PHA. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Desert of Mississippi Shriners and Daughters AEAONMS, PHA, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Desert of Mississippi Shriners and Daughters AEAONMS, PHA.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 6, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.533. Special license tags or plates; Children's Tumor Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Children's Tumor Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Children's Tumor Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Children's Tumor Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 7, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.534. Special license tags or plates; display of the word "judiciary" for serving or retired state or federal judges.

(1) Any owner of a motor vehicle who is a serving or retired judge of the federal or state court system in this state, upon payment of the road and bridge

privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag bearing the word "judiciary" for any motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Supreme Court, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Judicial System Operation Fund created in Section 9-21-45.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 8, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.535. Special license tags or plates; Wildlife Mississippi supporter.

(1) Beginning with any registration year commencing on or after July 1, 2021, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Wildlife Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Wildlife Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Wildlife Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 9, eff from and after July 1, 2021.**

## § 27-19-56.536. Special license tags or plates; Cedarhill Animal Sanctuary supporter.

(1) Beginning with any registration year commencing on or after July 1, 2021, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be

issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Cedarhill Animal Sanctuary in Caledonia, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Cedarhill Animal Sanctuary, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Cedarhill Animal Sanctuary.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 10, eff from and after July 1, 2021.**

**Cross References** — State Highway Fund, see § 65-11-35.

## § 27-19-56.537. Special license tags or plates; South Pike School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the South Pike School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the South Pike School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the South Pike School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 11, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.538. Special license tags or plates; Picayune Maroon Tide Touchdown Club supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Picayune Maroon Tide Touch-

down Club. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Picayune Maroon Tide Touchdown Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Picayune Maroon Tide Touchdown Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 12, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.539. Special license tags or plates; Mississippi Wildlife Federation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wildlife Federation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Wildlife Federation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Wildlife Federation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 13, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-56.540. Special license tags or plates; Foundation for Moral Law supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Foundation for Moral Law. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Foundation for Moral Law, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2021, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Foundation for Moral Law.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

**HISTORY: Laws, 2021, ch. 448, § 14, eff from and after July 1, 2021.**

**Cross References —** State Highway Fund, see § 65-11-35.

## § 27-19-81. Registration of vehicle in excess of weight limits; excess weight permits; excess size permits [Subsection (4) repealed effective July 1, 2023].

(1) No vehicle shall be registered by the Department of Revenue or by a tax collector, and no license tag whatsoever shall be issued therefor, where the gross weight of such vehicle exceeds the limits provided by law. In the event of an emergency requiring the hauling of a greater gross weight than permitted by law, the owner or operator of such vehicle shall obtain an excess weight authorization from the Mississippi Department of Transportation or local authority having jurisdiction of the particular road, street or highway before operating such vehicle on the highways of this state to haul such a gross weight over a route to be designated by the aforesaid department. It shall then be necessary for the owner or operator of the vehicle to obtain a permit from the Transportation Department, which shall be issued by the department under the same provisions as are provided for the issuance of trip permits under Section 27-19-79, but which permit shall likewise be obtained prior to the operation of such vehicle on the highways. No persons or agencies other than the Mississippi Department of Transportation shall have authority to issue the permits provided for in this section. The fee to be charged for such permits shall be computed in the same manner provided in Section 27-19-79 for each one thousand (1,000) pounds, or fractional part thereof, of gross weight above the licensed capacity of the vehicle, up to the maximum legal weights provided by this article on the roads to be traveled.

This subsection shall apply, but not be limited to, any tractor, road roller or road machinery used solely and specifically in road building or other highway construction or maintenance work.

For each one thousand (1,000) pounds, or fractional part thereof, in excess of the weight authorized by Sections 63-5-29 and 63-5-33 for any such vehicle or in excess of the limits set by the Transportation Department for specified roads and bridges, the fee shall be Five Cents (5¢) per one thousand (1,000) pounds, or fractional part thereof, for each mile traveled upon the highways of the state, except that the fee for manufactured housing modular units, residential or commercial, shall be Two Cents (2¢) per one thousand (1,000) pounds, or fractional part thereof, for each mile traveled upon the highways of the state. Provided, however, no permit shall be issued for a fee of less than Ten Dollars ($10.00).

The Transportation Department may provide for an annual permit which will allow preapproved vehicles and loads to travel predesignated routes with self-issued permits. Under such self-issuance authority, the owner of the vehicle shall complete the permit in a format designated by the department, electronically transmit a copy to the department prior to the move, and ensure that a copy is in the possession of the operator. Vehicles having a gross weight exceeding the limits provided by law that have a nondivisible gross vehicle weight of ninety-five thousand (95,000) pounds or less, which are otherwise legal, shall not be restricted as to the hours of the day such vehicles may be operated on predesignated routes. The department shall bill the vehicle owner according to the provisions of the preceding paragraph. The department is authorized to modify predesignated routes at any time for cause, such as highway construction or hazardous highway conditions. The annual fee for the self-issuance permit authority obtained pursuant to this paragraph shall be Five Hundred Dollars ($500.00) per owner, regardless of the number of vehicles which he will operate pursuant to such permit, in addition to any other fees required by this section. Any vehicle and load being operated pursuant to this paragraph for which the operator does not have the permit or a copy thereof in his possession, or for which a copy of the permit was not electronically transmitted to the department, shall be deemed not to have a permit and shall be penalized accordingly.

It shall not be necessary for the owner or operator of a vehicle to obtain a permit pursuant to this subsection if such owner or operator has obtained for his vehicle an annual special permit for vehicles transporting heavy equipment pursuant to Section 63-5-52.

(2) Before operating a vehicle where the size of the load being hauled is in excess of that permitted by law, the owner or operator of such vehicle shall obtain excess size authorization from the Transportation Department or proper local authority and an excess size permit from the Transportation Department. Such excess size permit shall be issued by the Mississippi Department of Transportation under the same provisions as are provided for the issuance of trip permits under Section 27-19-79, and it shall be obtained prior to the operation of such vehicle on the highways. The fee to be charged for such excess size permit shall be Ten Dollars ($10.00) per trip. Such permits may be issued for an extended period of time and must coincide with the expiration date and other provisions of the carrier's permit or authorization issued by the Transportation Department or local authority. The fee for such extended permits shall be based upon an annual fee of One Hundred Dollars ($100.00) per carrier. No permit shall be issued under this subsection if the issuance of the permit would violate federal law or would cause the State of Mississippi to lose federal aid funds. This subsection shall not apply to any tractor, road roller or road machinery used solely and specifically in road building or other highway construction or maintenance work or to any machinery or equipment operated on the highways or transported thereon in the course of normal farming activities, including cotton module transporters.

(3) The Executive Director of the Mississippi Department of Transportation may authorize certain carriers of property to issue overweight and/or

oversize permits for vehicles owned or operated by such carriers, provided such carriers have blanket authorization from the Transportation Commission and also meet other requirements established by the Transportation Commission.

(4) The owner or operator of a vehicle hauling sand, gravel, woodchips, wood shavings, sawdust, fill dirt, agricultural products, bulk feed, wood pellets or unprocessed forestry products may apply to the Mississippi Department of Transportation for a harvest permit for the purpose of authorizing any such vehicles to operate on the highways in this state (other than the federal interstate system or those highways designated by the Mississippi Department of Transportation as not capable of carrying more than fifty-seven thousand six hundred fifty (57,650) pounds at the maximum gross weight specified in Section 63-5-33). Harvest permits may be issued and are valid to permit any such vehicle to be operated on a highway in this state that has been designated by the Mississippi Department of Transportation as not capable of carrying more than fifty-seven thousand six hundred fifty (57,650) pounds only if such vehicle operates in compliance with the provisions of Section 63-5-29(3)(b). A fee of Twenty-five Dollars ($25.00) shall be charged for each permit issued. The permit shall be in the form of a decal which shall be affixed to each permitted vehicle on the upper left corner of the windshield on the driver's side. Each permit shall expire one (1) year from its date of issue. The fees collected under this subsection shall be deposited into a special fund that is created in the State Treasury. Monies in the fund shall be allocated and distributed quarterly, beginning September 30, 1994, to each of the counties of the state on an equal basis. Monies distributed to the counties under this subsection shall be deposited in each county's road and bridge fund and may be expended, upon approval of the board of supervisors, for any purpose for which county road and bridge fund monies lawfully may be expended. This subsection (4) shall stand repealed from and after July 1, 2023.

(5) Any owner or operator who has met the requirements set by the Mississippi Transportation Commission may defer payment of permits issued by the department until the end of the current month. If full payment is not received by the twentieth of the following month, there may be added as damages to the total amount of the delinquency or deficiency the following percentages: ten percent (10%) for the first offense; fifteen percent (15%) for the second offense; and twenty-five percent (25%) for the third and any subsequent offense. Upon the third offense, the department may suspend the privilege to defer payment. The balance due shall become payable upon notice and demand by the department.

(6) The permit fee monies collected under this section, except as provided for in subsection (4) of this section, shall be deposited into the State Highway Fund for the construction, maintenance and reconstruction of highways and roads of the State of Mississippi or the payment of interest and principal on bonds authorized by the Legislature for construction and reconstruction of highways.

(7) The department may waive the permits, taxes and fees set forth in this section whenever a motor vehicle is operated upon the public highways in this

state in response to an emergency, a major disaster or the threat of a major disaster.

(8) The Mississippi Department of Transportation and any other law enforcement agency authorized to perform escort of a vehicle designated as a superload vehicle pursuant to regulations of the Mississippi Department of Transportation may charge a reasonable fee to perform the escort of superload vehicles. The fee charged for escort will be collected by the agency performing the escort.

**HISTORY: Codes, 1942, § 9352-31; Laws, 1946, ch. 266, § 31; Laws, 1948, ch. 271, § 15; Laws, 1950, ch. 474, § 5; Laws, 1954, ch. 337, § 2; Laws, 1958, ch. 504; Laws, 1960, ch. 419; Laws, 1966, ch. 583, § 1; Laws, 1968, ch. 361, § 22; Laws, 1974, ch. 478; Laws, 1981, ch. 366, § 2; Laws, 1986, ch. 500, § 7; Laws, 1992, ch. 497, § 14; Laws, 1994, ch. 501, § 2; Laws, 1995, ch. 349, § 2; Laws, 1995, ch. 491, § 2; Laws, 1996, ch. 408, § 1; Laws, 1997, ch. 590, § 1; Laws, 1997, ch. 548, § 1; Laws, 1998, ch. 592, § 1; Laws, 2000, ch. 589, § 1; Laws, 2002, ch. 386, § 1; Laws, 2003, ch. 538, § 2; Laws, 2005, ch. 365, § 1; Laws, 2006, ch. 312, § 2; Laws, 2009, ch. 554, § 1; Laws, 2013, ch. 485, § 1; Laws, 2016, ch. 343, § 1, eff from and after July 1, 2016; Laws, 2019, ch. 357, § 1, eff from and after July 1, 2019; Laws, 2020, ch. 380, § 2, eff from and after July 1, 2020.**

**Editor's Notes** Laws of 2021, ch. 478, § 23, effective July 1, 2021, provides:

"SECTION 23. (1) There is established the Harvest Permit Transportation Stewardship Council to advise the Legislature on policy and to make best practices recommendations to harvest permit holders and receiving facilities for the purpose of deterring overweight hauling and protecting the state's infrastructure system.

"(2) The council shall meet annually with the chairs of the Senate Agriculture Committee, the House Agriculture Committee, the Senate Forestry Committee, the House Forestry Committee, the Senate Highways and Transportation Committee, and the House Transportation Committee. In addition, the council shall provide reports and testimony to the Legislature upon request, which shall include, but not necessarily be limited to, baseline estimates of average weights hauled, content of commodities hauled, and estimated delivery period of the same.

"(3) The council shall be composed of the following members:

"(a) The Lieutenant Governor, or his designee;

"(b) The Speaker of the House of Representatives, or his designee;

"(c) The Commissioner of Public Safety, or his designee;

"(d) The Executive Director of the Mississippi Department of Transportation, or her designee;

"(e) The State Aid Engineer;

"(f) The Commissioner of Agriculture and Commerce, or his designee;

"(g) The President of the Mississippi Forestry Association, or his designee;

"(h) The President of the Mississippi Poultry Association, or his designee;

"(i) The President of the Mississippi Farm Bureau, or his designee;

"(j) The President of the Mississippi Cattlemen's Association, or his designee;

"(k) The President of the Mississippi Loggers Association, or his designee;

"(*l*) The President of the Mississippi Feed and Grain Association, or his designee;

"(m) The Chairman of the Mississippi Trucking Association Board of Directors, or his designee;

"(n) The President of the Delta Council, or his designee;

"(o) The President of the Mississippi Association of Supervisors, or his designee;

"(p) The President of the Mississippi Municipal League, or his designee;

"(q) The Chairs of the Senate Highways and Transportation Committee and of the

House Transportation Committee; and

"(r) Two at-large members, one appointed by the Lieutenant Governor and one appointed by the Speaker of the House.

"(4) Appointments to the council shall be made by August 1, 2021. At the first meeting, the council shall elect from among its membership a chairman, a vice chairman and any other officers determined to be necessary, and shall adopt rules for transacting business and keeping records.

"(5) A majority of the members of the council shall constitute a quorum. In the adoption of rules, resolutions and reports, and in the election of a chairman, vice chairman and any other officers determined to be necessary, an affirmative vote of a majority of the members present shall be required.

"(6) The Department of Public Safety shall provide the staff and other support necessary for the council to perform its duties.

"(7) To effectuate the purposes of this section, any department, division, board, bureau, committee, institution or agency of the state, or any political subdivision thereof, shall, at the request of the chairman of the council, provide the facilities, assistance, information and data needed to enable the council to carry out its duties.

"(8) The council shall be dissolved on July 1, 2023.

**Amendment Notes** — The 2019 amendment, in (4), inserted "bulk feed, wood pellets" in the first sentence, and extended the date of the repealer for the subsection by substituting "July 1, 2023" for "July 1, 2019" at the end.

The 2020 amendment added (8).

## § 27-19-89. Penalty for failure to obtain permit.

### [Through June 30, 2023, this section shall read as follows:]

(a) If any nonresident owner or operator or other nonresident person eligible for a temporary permit as provided in Section 27-19-79, who has not elected to register and pay the annual privilege taxes prescribed, shall enter or go upon the public highways of the state and shall fail or refuse to obtain the permit required by Section 27-19-79, such person shall be liable, for the first such offense, for the full amount of the permit fee required, plus a penalty thereon of five hundred percent (500%). For the second and all subsequent offenses, such person who fails or refuses to obtain such permits shall be liable for the pro rata part of the annual tax for the balance of the tag year for the maximum legal gross weight of the vehicle plus a penalty thereon of twenty-five percent (25%). Any weight in excess of the maximum legal gross weight of the vehicle, or in excess of the maximum highway weight limit, shall be penalized according to subsection (c) of this section. In either case the excess weight shall be removed by the operator before the vehicle can be allowed to proceed. In order to constitute a "second or subsequent offense" under the provisions hereof, it shall not be necessary that the same or identical vehicle be involved, it being the declared purpose hereof to provide that such penalties shall run against the owner or operator rather than against the specified vehicle. It is further provided that, in order for such owner or operator to become liable for the penalties herein provided, it shall not be necessary to show that such owner or operator was guilty of willfulness, gross negligence or wantonness, but the offense shall be complete upon the failure or refusal to obtain the required permit.

(b) If any person who has registered his vehicle in Mississippi shall operate such vehicle upon the public highways, having a gross weight greater than the licensed gross weight of such vehicle, and shall fail or refuse to obtain a permit therefor as required by Section 27-19-79, or if any person shall operate any such registered vehicle upon the public highways in a higher classification than that for which it is registered, and shall fail or refuse to obtain a permit therefor as required by Section 27-19-79, then such person shall be liable for the pro rata part of the annual tax for the balance of the tag year for the legal gross weight of such vehicle and in the classification in which same is being operated, plus a penalty thereon of twenty-five percent (25%), after having been given credit for the unexpired part of the privilege tax paid, as provided in Section 27-19-75. In order that such owner or operator shall become liable for the penalties herein provided, it shall not be necessary to show that such owner or operator was guilty of willfulness, gross negligence or wantonness, but the offense shall be complete upon the failure or refusal to obtain the required permit.

(c) If any person shall operate upon a highway of this state a vehicle which has a greater vehicle gross weight than the maximum gross weight limit established by law for that highway and shall have failed to obtain an overload permit as required by Section 27-19-81, or if any person shall operate a vehicle with a greater load on any axle or axle grouping than allowed by law, then such person, owner or operator shall be assessed a penalty on such axle load weight or vehicle gross weight as exceeds the legal limit in accordance with the following schedule:

| AMOUNT IN EXCESS OF LEGAL HIGHWAY WEIGHT LIMITS IN POUNDS | PENALTY |
|---|---|
| 1 to 999 | $10.00 minimum penalty |
| 1,000 to 1,999 | 1¢ per pound in excess of legal limit |
| 2,000 to 2,999 | 2¢ per pound in excess of legal limit |
| 3,000 to 3,999 | 3¢ per pound in excess of legal limit |
| 4,000 to 4,999 | 4¢ per pound in excess of legal limit |
| 5,000 to 5,999 | 5¢ per pound in excess of legal limit |
| 6,000 to 6,999 | 6¢ per pound in excess of legal limit |
| 7,000 to 7,999 | 7¢ per pound in excess of legal limit |
| 8,000 to 8,999 | 8¢ per pound in excess of legal limit |
| 9,000 to 9,999 | 9¢ per pound in excess of legal limit |
| 10,000 to 10,999 | 10¢ per pound in excess of legal limit |
| 11,000 or more | 11¢ per pound in excess of legal limit |

Any vehicle in violation of the tolerance allowed pursuant to Section 63-5-33(3) shall be fined pursuant to this subsection (c) for all weight in excess of the legal highway gross weight limit authorized for such vehicle or for all weight in excess of the legal tandem axle load weight limit of forty thousand (40,000) pounds and the legal single axle load limit of twenty thousand (20,000) pounds, whichever the case may be.

The penalty to be assessed for operations of a vehicle with a greater load on any axle or axle grouping than the legal axle load weight limits shall be one-half (1/2) the penalty for operation in excess of the legal gross weight limit.

In instances where both the legal highway gross weight limit and the legal axle load weight limit(s) are exceeded, the fine that shall be levied shall be either the penalty amount for the excess vehicle gross weight or the total of the penalty amounts of all overloaded axles, whichever is the larger amount.

Notwithstanding any other provisions of this section to the contrary, the fine assessed against the holder of a harvest permit for exceeding a gross vehicle weight of eighty-four thousand (84,000) pounds, but not exceeding a gross vehicle weight of ninety thousand (90,000) pounds, shall be Five Cents (5¢) per pound. The fine for exceeding a gross vehicle weight of ninety thousand (90,000) pounds, but not exceeding a gross vehicle weight of one hundred thousand (100,000) pounds, shall be One Thousand Five Hundred Dollars ($1,500.00). The fine for exceeding a gross vehicle weight of one hundred thousand (100,000) pounds shall be Two Thousand Five Hundred Dollars ($2,500.00) for a first violation during any twelve-month period and Three Thousand Five Hundred Dollars ($3,500.00) for a second violation during any twelve-month period. Any subsequent violation of exceeding a gross vehicle weight of one hundred thousand (100,000) pounds during any twelve-month period shall result in the suspension of the permit holder's harvest permit for thirty (30) days from the date of violation.

Notwithstanding any other provision of this subsection (c) to the contrary, upon an appeal to the Appeals Board of the Commercial Transportation Enforcement Division of the Department of Public Safety by an owner or operator of a vehicle hauling without a harvest permit any of the products or materials described in subsection (3) of Section 63-5-33 and upon whom a penalty has been assessed under this subsection (c) for exceeding the legal weight limit(s) on a highway having a legal weight limit of eighty thousand (80,000) pounds or less, the appeals board shall reduce the penalty assessed against such owner/operator to an amount not to exceed ten percent (10%) of the amount which would otherwise be due without the reduction authorized under this paragraph. A reduction shall not be authorized under this paragraph if the gross weight of the vehicle for which an owner/operator has been charged with a violation of this section exceeds eighty-four thousand (84,000) pounds; and, in any event, no reduction shall be authorized under this paragraph unless a penalty assessed under this section is appealed to the appeals board and unless the board determines, based upon its records, that such owner/operator has not been granted a penalty reduction under this paragraph within a period of twelve (12) months immediately preceding the date of filing an appeal with the board for a penalty reduction under this paragraph.

(d) If any nonresident owner or operator who has not registered his vehicle and paid the annual privilege taxes prescribed shall operate his vehicle upon the highways of this state when such vehicle has a greater gross weight than permitted by law for the highway traveled upon, and for which such excess gross weight a permit was not or could not be procured from the transportation department as required by Section 27-19-81, such person shall be liable upon his second and all subsequent offenses for the pro rata part of the annual tax for the balance of the tag year for the legal gross weight of the vehicle, and in addition thereto the penalty fee on the excess weight as specified in subsection (c) of this section. In order that such owner or operator shall become liable for the penalties herein provided, it shall not be necessary that the same or identical vehicle be involved, it being the declared purpose hereof to provide that such penalties shall run against the owner or operator rather than against the specific vehicle.

(e) All fines and penalties imposed and collected by the Mississippi Department of Public Safety for violations of the maximum legal vehicle weight limits authorized on the highways of this state shall be deposited into a special fund that is created in the State Treasury. Monies in the fund shall be allocated and distributed quarterly, beginning September 30, 1994, to each county of the state based on the amount of such fines and penalties imposed and collected in the county during the immediately preceding three (3) months. Monies distributed to the counties under this subsection shall be deposited in each county's road and bridge fund and may be expended, upon approval of the board of supervisors, for any purpose for which county road and bridge fund monies lawfully may be expended.

**[From and after July 1, 2023, this section shall read as follows:]**

(a) If any nonresident owner or operator or other nonresident person eligible for a temporary permit as provided in Section 27-19-79, who has not elected to register and pay the annual privilege taxes prescribed, shall enter or go upon the public highways of the state and shall fail or refuse to obtain the permit required by Section 27-19-79, such person shall be liable, for the first such offense, for the full amount of the permit fee required, plus a penalty thereon of five hundred percent (500%). For the second and all subsequent offenses, such person who fails or refuses to obtain such permits shall be liable for the pro rata part of the annual tax for the balance of the tag year for the maximum legal gross weight of the vehicle plus a penalty thereon of twenty-five percent (25%). Any weight in excess of the maximum legal gross weight of the vehicle, or in excess of the maximum highway weight limit, shall be penalized according to subsection (c) of this section. In either case the excess weight shall be removed by the operator before the vehicle can be allowed to proceed. In order to constitute a "second or subsequent offense" under the provisions hereof, it shall not be necessary that the same or identical vehicle be involved, it being the declared purpose hereof to provide that such penalties shall run against the owner or operator rather than against the specified vehicle. It is further provided that, in order for such owner or operator to become liable for the penalties herein provided, it shall not be necessary to show that such owner or operator was guilty of willfulness, gross negligence or wantonness, but the offense shall be complete upon the failure or refusal to obtain the required permit.

(b) If any person who has registered his vehicle in Mississippi shall operate such vehicle upon the public highways, having a gross weight greater than the licensed gross weight of such vehicle, and shall fail or refuse to obtain a permit therefor as required by Section 27-19-79, or if any person shall operate any such registered vehicle upon the public highways in a higher classification than that for which it is registered, and shall fail or refuse to obtain a permit therefor as required by Section 27-19-79, then such person shall be liable for the pro rata part of the annual tax for the balance of the tag year for the legal gross weight of such vehicle and in the classification in which same is being operated, plus a penalty thereon of twenty-five percent (25%), after having been given credit for the unexpired part of the privilege tax paid, as provided in Section 27-19-75. In order that such owner or operator shall become liable for the penalties herein provided, it shall not be necessary to show that such owner or operator was guilty of willfulness, gross negligence or wantonness, but the offense shall be complete upon the failure or refusal to obtain the required permit.

(c) If any person shall operate upon a highway of this state a vehicle which has a greater vehicle gross weight than the maximum gross weight limit established by law for that highway and shall have failed to obtain an overload permit as required by Section 27-19-81, or if any person shall operate a vehicle with a greater load on any axle or axle grouping than allowed by law, then such person, owner or operator shall be assessed a penalty on such axle load weight or vehicle gross weight as exceeds the legal limit in accordance with the following schedule:

| AMOUNT IN EXCESS OF LEGAL HIGHWAY WEIGHT LIMITS IN POUNDS | PENALTY |
|---|---|
| 1 to 999 | $10.00 minimum penalty |
| 1,000 to 1,999 | 1¢ per pound in excess of legal limit |
| 2,000 to 2,999 | 2¢ per pound in excess of legal limit |
| 3,000 to 3,999 | 3¢ per pound in excess of legal limit |
| 4,000 to 4,999 | 4¢ per pound in excess of legal limit |
| 5,000 to 5,999 | 5¢ per pound in excess of legal limit |
| 6,000 to 6,999 | 6¢ per pound in excess of legal limit |
| 7,000 to 7,999 | 7¢ per pound in excess of legal limit |
| 8,000 to 8,999 | 8¢ per pound in excess of legal limit |
| 9,000 to 9,999 | 9¢ per pound in excess of legal limit |
| 10,000 to 10,999 | 10¢ per pound in excess of legal limit |
| 11,000 or more | 11¢ per pound in excess of legal limit |

Any vehicle in violation of the tolerance allowed pursuant to Section 63-5-33(3) shall be fined pursuant to this subsection (c) for all weight in excess of the legal highway gross weight limit authorized for such vehicle or for all weight in excess of the legal tandem axle load weight limit of forty thousand (40,000) pounds and the legal single axle load limit of twenty thousand (20,000) pounds, whichever the case may be.

The penalty to be assessed for operations of a vehicle with a greater load on any axle or axle grouping than the legal axle load weight limits shall be one-half (1/2) the penalty for operation in excess of the legal gross weight limit.

In instances where both the legal highway gross weight limit and the legal axle load weight limit(s) are exceeded, the fine that shall be levied shall be either the penalty amount for the excess vehicle gross weight or the total of the penalty amounts of all overloaded axles, whichever is the larger amount.

Notwithstanding any other provisions of this section to the contrary, the fine assessed against the holder of a harvest permit for exceeding a gross vehicle weight of eighty-eight thousand (88,000) pounds shall be broken down as follows:

| WEIGHT IN POUNDS | PENALTY |
|---|---|
| 88,001 to 89,999 | 5¢ per pound |
| 90,000 to 90,999 | $ 500.00 |
| 91,000 to 91,999 | $1,000.00 |
| 92,000 to 100,000 | $1,500.00 |

For a weight of over one hundred thousand (100,000) pounds, the penalty shall be Two Thousand Five Hundred Dollars ($2,500.00) for a first violation within any twelve-month period, Three Thousand Five Hundred Dollars ($3,500.00) for a second violation within any twelve-month period, and the loss of the harvest permit for a period of thirty (30) days from the date of the violation for a third violation within any twelve-month period.

Notwithstanding any other provision of this subsection (c) to the contrary, upon an appeal to the Appeals Board of the Commercial Transportation Enforcement Division of the Department of Public Safety, by an owner or operator of a vehicle hauling without a harvest permit any of the products or materials described in subsection (3) of Section 63-5-33 and upon whom a penalty has been assessed under this subsection (c) for exceeding the legal weight limit(s) on a highway having a legal weight limit of eighty thousand (80,000) pounds or less, the appeals board shall reduce the penalty assessed against such owner/operator to an amount not to exceed ten percent (10%) of the amount which would otherwise be due without the reduction authorized under this paragraph. A reduction shall not be authorized under this paragraph if the gross weight of the vehicle for which an owner/operator has been charged with a violation of this section exceeds eighty-eight thousand (88,000) pounds; and, in any event, no reduction shall be authorized under this paragraph unless a penalty assessed under this section is appealed to the appeals board and unless the board determines, based upon its records, that such owner/operator has not been granted a penalty reduction under this paragraph within a period of twelve (12) months immediately preceding the date of filing an appeal with the board for a penalty reduction under this paragraph.

(d) If any nonresident owner or operator who has not registered his vehicle and paid the annual privilege taxes prescribed shall operate his vehicle upon the highways of this state when such vehicle has a greater gross weight than permitted by law for the highway traveled upon, and for which such excess gross weight a permit was not or could not be procured from the transportation department as required by Section 27-19-81, such person shall be liable upon his second and all subsequent offenses for the pro rata part of the annual tax for the balance of the tag year for the legal gross weight of the vehicle, and in addition thereto the penalty fee on the excess weight as specified in subsection (c) of this section. In order that such owner or operator shall become liable for the penalties herein provided, it shall not be necessary that the same or identical vehicle be involved, it being the declared purpose hereof to provide that such penalties shall run against the owner or operator rather than against the specific vehicle.

(e) All fines and penalties imposed and collected by the Mississippi Department of Public Safety, for violations of the maximum legal vehicle weight limits authorized on the highways of this state shall be deposited into a special fund that is created in the State Treasury. Monies in the fund shall be allocated and distributed quarterly, beginning September 30, 1994, to each county of the state based on the amount of such fines and penalties imposed and collected in the county during the immediately preceding three (3) months. Monies distributed to the counties under this subsection shall be deposited in each county's road and bridge fund and may be expended, upon approval of the board of supervisors, for any purpose for which county road and bridge fund monies lawfully may be expended.

**HISTORY: Codes, 1942, § 9352-34; Laws, 1946, ch. 266, § 34; Laws, 1948, ch. 271, § 17; Laws, 1954, ch. 337, § 3; Laws, 1958, ch. 494; Laws, 1960, ch. 419; Laws, 1981, ch. 366, § 3; Laws, 1982, ch. 479, § 3; Laws, 1991, ch. 472, § 1; Laws, 1993, ch. 554, § 1; Laws, 1994, ch. 501, § 4; Laws, 1996, ch. 375, § 1; Laws, 2003, ch. 538, § 3, eff from and after July 1, 2003; Laws, 2021, ch. 478, § 19, eff from and after July 1, 2021.**

**Amendment Notes** — The 2021 amendment provided for two versions of the section, and in the version effective through June 30, 2023, rewrote the fourth undesignated paragraph, in the fifth undesignated paragraph, substituted "Commercial Transportation Enforcement Division of the Department of Public Safety" for "Mississippi Transportation Commission," and in (e), substituted "Mississippi Department of Public Safety" for "Mississippi Department of Transportation"; and in the version effective from and after July 1, 2023, rewrote the fourth undesignated paragraph, added the fifth undesignated paragraph, and in the last sentence of the sixth undesignated paragraph, substituted "eighty-eight thousand (88,000) pounds" for "eighty-four thousand (84,000) pounds."

## § 27-19-99. Tax collection procedures; routing of proceeds.

(1) The Department of Revenue shall furnish the tax collector of each county a sufficient supply of license tags or plates and a sufficient supply of license receipts with which to make the collection of the taxes imposed by the provisions of this article, which such tax collectors are required to collect. The license tag receipts shall be on forms prescribed by the department. Upon the payment of the taxes and fees required by this article, the tax collector shall

issue the license receipt in the form prescribed by the department. The department shall keep account against the tax collector for the license taxes and fees collected. The tax collector shall keep a similar account.

(2) The tax collector shall, at the end of each month or within twenty (20) days thereafter, pay into the county road fund all privilege taxes collected by him during the preceding month upon motor vehicle privilege licenses which he is entitled to issue, less the county's commission.

(3) The tax collector shall keep a record of the information furnished by the owners of each motor vehicle registered. The record shall be made in numerical order by tag number or decal number, whichever is appropriate. At the end of each month, or within twenty (20) days thereafter, the tax collector shall submit to the department a copy of such record, together with the copy of each registration receipt, and shall, at the same time, remit to the department the registration fee for each license tag or decal sold by him during the preceding month. When the tax collector shall have complied with the provisions of this section and shall have forwarded to the department, within the time specified, all reports required of him hereunder, he shall then be entitled to retain five percent (5%) of the registration fees imposed in Section 27-19-43(3)(a) and (b), to be paid into the county general fund; otherwise the county's commission shall be forfeited. The five percent (5%) shall not apply to any additional registration fee imposed above the amounts imposed in Section 27-19-43(3)(a) and (b). The department shall keep a record from the duplicates filed by the tax collectors of all registered vehicles.

(4) Counties that use their existing computer system to communicate all data regarding vehicle title and registration transactions to the state's central computer system shall be allotted Fifty Cents (50¢) for each registration fee collected by the county and remitted to the Department of Revenue. Such communication must successfully pass any edit features and successfully create or update title/registration records on the network system. This amount paid to the county shall be deposited into the county general fund to be expended only for costs incurred for the purchase of equipment, software, maintenance, or other costs directly related to the title/registration network system, and for education and training.

(5) All monies remitted to the department by tax collectors as registration or tag fees from the portion of the rate imposed in Section 27-19-43(3)(a) and (b), and all monies received by the department directly as registration or tag fees from the portion of the rate imposed in Section 27-19-43(3)(a) and (b), except as otherwise provided in subsection (7) of this section, shall be paid by the department into the General Fund of the State Treasury on the first day of the month succeeding the month in which such fees are received by the department.

(6) Except as otherwise provided in Section 31-17-127, all monies remitted to the department by tax collectors as registration or tag fees from the additional rate of Five Dollars ($5.00) and all monies received by the department directly as registration or tag fees from the additional rate of Five Dollars ($5.00) shall be paid into the State Treasury to the credit of the State Highway

Fund for the construction or reconstruction of highways designated under the highway program created under Section 65-3-97.

(7) On July 1, 2021, and on the first day of each month succeeding the month in which registration or tag fees are received by the Department of Revenue, the portion of the receipts equal to the cost of the license tags, decals and associated freight costs shall be deposited into the special fund created in Section 27-19-179.

**HISTORY: Codes, 1942, § 9352-39; Laws, 1946, ch. 266, § 39; Laws, 1948, ch. 271, § 20; Laws, 1950, ch. 408, § 4; Laws, 1956, ch. 383, § 8; Laws, 1968, ch. 361, § 24; Laws, 1976, ch. 361, § 16; ch. 396, § 1; Laws, 1982, ch. 427, § 11; Laws, 1984, ch. 478, § 12; Laws, 1984, ch. 508, § 8; Laws, 1987, ch. 322, § 23; Laws, 1987, ch. 450, § 2; Laws, 1987, ch. 529; Laws, 1989, ch. 393, § 2; Laws, 1990, ch. 415, § 1; Laws, 1999, ch. 575, § 4; Laws, 2010, ch. 390, § 1; Laws, 2014, ch. 337, § 2; Laws, 1st Ex Sess, 2017, ch. 7, § 13, eff from and after passage (approved June 23, 2017); Laws, 2021, ch. 356, § 1, eff from and after July 1, 2021.**

**Amendment Notes —** The 2021 amendment, in (5), inserted "except as otherwise provided in subsection (7) of this section"; and added (7).

## § 27-19-155. Purchase of license tags or plates by commission; disposition of proceeds of sale generally.

The license or number tag herein provided for shall be purchased by the License Tag Commission, composed of the Governor, Commissioner of Revenue, Attorney General and the State Treasurer, upon competitive bids, after having given three (3) weeks' notice of the time and place of purchase, by publishing said notice in at least three (3) newspapers, at least one (1) of which shall be published in the State of Mississippi, for a period of three (3) weeks prior to the date of purchase. The successful bidder shall enter into a bond with some surety company, authorized to do business in the state, as surety thereon, payable to the State of Mississippi, in a sum equal to the amount of his contract, conditioned for the faithful and prompt carrying out of said bid, and, in the event of the failure to comply with the terms of said contract, the amount of said bond shall be forfeited as liquidated damages and may be recovered by the Attorney General in any appropriate action. The License Tag Commission is hereby authorized and empowered to renegotiate any contract entered into for the purchase of license tags in order to obtain any other or additional tags necessitated by the passage of this article.

All monies received by the Department of Revenue as registration or tag fees, either from the tax collectors, or from licenses issued by the Department of Revenue, shall be paid into the State Treasury on the same day in which such funds are collected by the Department of Revenue. On July 1, 2021, and on the first day of each month succeeding the month in which registration or tag fees are received by the Department of Revenue, the portion of the receipts equal to the cost of the license tags, decals and associated freight costs shall be deposited into the special fund created in Section 27-19-179.

**HISTORY: Codes, 1930, § 5623; 1942, §§ 9352-14, 9352-63; Laws, 1928, ch. 230;**

**Laws, 1938, ch. 148; Laws, 1946, ch. 266, §§ 14, 63; Laws, 1950, ch. 408, § 5; Laws, 1956, ch. 383, § 9; Laws, 1968, ch. 361, § 28; Laws, 1972, ch. 501, § 1, 1976, ch. 396, § 2; Laws, 1980, ch. 561, § 16; Laws, 1981, ch. 524, § 13; Laws, 1984, ch. 478, § 13; Laws, 2010, ch. 390, § 2; Laws, 1st Ex Sess, 2017, ch. 7, § 14, eff from and after passage (approved June 23, 2017); Laws, 2021, ch. 356, § 2, eff from and after July 1, 2021.**

**Amendment Notes —** The 2021 amendment added the last sentence in the second paragraph.

## § 27-19-179. Department of Revenue License Tag Acquisition Fund; use of fund monies; certain unexpended amounts lapse into State General Fund.

(1) There is created in the State Treasury a special fund to be designated as the "Department of Revenue License Tag Acquisition Fund." The special fund shall consist of monies deposited therein under Sections 27-19-99 and 27-19-155 and monies from any other source designated for deposit into the fund. Any interest earned or investment earnings on amounts in the fund shall be deposited to the credit of the fund. At the end of fiscal year 2022 and each fiscal year thereafter, all unexpended amounts remaining in the fund above the sum of Five Hundred Thousand Dollars ($500,000.00) shall lapse into the State General Fund.

(2) From and after July 1, 2021, monies in the special fund may be used by the Department of Revenue for the purpose of paying the costs incurred for purchasing license tags and decals and associated freight costs under Section 27-19-1 et seq.

**HISTORY: Laws, 2010, ch. 390, § 3; Laws, 2016, ch. 459, § 65; Laws, 1st Ex Sess, 2017, ch. 7, § 15, eff from and after passage (approved June 23, 2017); Laws, 2021, ch. 356, § 3, eff from and after July 1, 2021.**

**Amendment Notes —** The 2021 amendment, in (1), deleted "Unexpended amounts remaining in the special fund at the end of a fiscal year shall not lapse into the State General Fund, and" from the beginning of the third sentence, and added the last sentence; deleted former (2), which provided that from and after July 1, 2010, special fund monies could be used to pay costs incurred for purchasing license tags and decals and associated freight costs under this chapter; deleted former (3) and (4), which read: "(3) From and after July 1, 2016, the expenses of the Department of Revenue License Tag Acquisition Fund Program shall be defrayed by appropriation from the State General Fund and all user charges and fees authorized under this section shall be deposited into the State General Fund as authorized by law and as determined by the State Fiscal Officer. (4) From and after July 1, 2016, no state agency shall charge another state agency a fee, assessment, rent or other charge for services or resources received by authority of this section"; and added (2).